



Rep. Natalie A. Manley

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10400HB5391ham001

LRB104 18487 RTM 35239 a

1 AMENDMENT TO HOUSE BILL 5391

2 AMENDMENT NO. _____. Amend House Bill 5391 by replacing
3 everything after the enacting clause with the following:

4 "Article 1. GENERAL PROVISIONS

5 Section 1-1. Short title. This Act may be cited as the
6 Government Reporting Enhancement and Transparency Act.

7 Section 1-5. Purpose. The purpose of this Act is to
8 establish a uniform, simplified reporting framework for local
9 government reporting requirements to the Comptroller with an
10 independent review process.

11 Section 1-10. Definitions. In this Act:

12 "Agreed-upon procedures" or "AUPs" is an attestation
13 engagement performed in accordance with attestation standards
14 established by the American Institute of Certified Public

1 Accountants where a CPA firm performs specific procedures on
2 financial or non-financial information and reports the CPA
3 firm's findings without providing an opinion or conclusion.

4 "Annual cash receipts from all external sources" means all
5 cash received by a local government from sources outside of
6 the local government itself without duplication.

7 "Annual cash receipts from all external sources" includes,
8 but is not limited to, cash receipts from:

9 (1) all tax revenues of any kind, whether ad valorem,
10 sales, use, excise, special, or otherwise;

11 (2) all fees, charges, assessments, fines,
12 forfeitures, service charges, and other similar revenues;

13 (3) all grants, reimbursements, shared revenues, or
14 other intergovernmental revenues received from the federal
15 government, any state, or any other political subdivision
16 or public entity;

17 (4) all interest earnings and investment income;

18 (5) deposits and similar unearned income;

19 (6) all noncapital financing activities;

20 (7) all contributions, donations, gifts, and payments
21 received from private persons, entities, nonprofit
22 organizations, or other nongovernmental sources; and

23 (8) any other cash inflows received from third
24 parties:

25 (A) in exchange for goods or services;

26 (B) under applicable law; or

1 (C) from activities not otherwise excluded under
2 this definition.

3 "Annual cash receipts from all external sources" does not
4 include cash receipts from:

5 (1) any entity included within the local government's
6 financial reporting entity, except for discretely
7 presented component units;

8 (2) the return of principal from investments or
9 similar financial arrangements, including, but not limited
10 to:

11 (A) certificates of deposit;

12 (B) money market accounts or money market funds;

13 (C) treasury bills, notes, or other government
14 securities;

15 (D) repurchase agreements;

16 (E) commercial paper;

17 (F) corporate bonds or other debt securities;

18 (G) guaranteed investment contracts;

19 (H) external investment pools;

20 (I) time deposits; or

21 (J) other interest-bearing financial instruments
22 held for income or capital preservation;

23 (3) collections of principal on outstanding loans or
24 advances made by the local government;

25 (4) proceeds of indebtedness, including the principal
26 amount and any premium received from the issuance of

1 bonds, notes, or other debt obligations;

2 (5) refunds received related to an erroneous payment
3 or overpayment made by the local government;

4 (6) interfund activity, including, but not limited to,
5 transfers, reimbursements, loans, and interfund services
6 provided or used;

7 (7) any transaction that is a capital or
8 capital-related financing activity except for capital
9 grants; or

10 (8) any other transaction that constitutes a
11 conversion of assets rather than revenue.

12 "Attorney General" means the Attorney General of the State
13 of Illinois.

14 "Audit committee" means a subcommittee of the responsible
15 officials of a local government responsible for overseeing
16 financial reporting, monitoring internal controls, receiving
17 and reviewing internal audit reports and reports prepared by
18 an independent CPA firm, providing guidance on accounting,
19 auditing, and financial reporting matters, and recommending
20 the selection, retention, and compensation of the local
21 government's independent CPA firm.

22 "Cash basis of accounting" means a method of accounting
23 under which revenues are recognized only when cash is received
24 and expenses are recognized only when cash is paid, without
25 regard to when the related income is earned or obligations are
26 incurred. For an entity that qualifies as a government under

1 applicable guidance issued by the American Institute of
2 Certified Public Accountants, the term means a method of
3 accounting applied within the framework of funds recognized
4 under GAAP promulgated by the Governmental Accounting
5 Standards Board, under which assets, liabilities, deferred
6 inflows of resources, and deferred outflows of resources that
7 do not involve cash are not recorded, inflows of resources are
8 recognized when cash is received by a fund, outflows of
9 resources are recognized when cash is disbursed by a fund, and
10 fund balances or net position categories reflect only
11 available cash classified in accordance with categories
12 prescribed by the Governmental Accounting Standards Board.

13 "Comptroller" means the Comptroller of the State of
14 Illinois.

15 "Compliance examination" means an assertion-based
16 examination engagement performed in accordance with
17 attestation standards established by the American Institute of
18 Certified Public Accountants where the objectives of a CPA
19 firm are to:

20 (1) obtain reasonable assurance about whether the
21 subject matter as measured or evaluated against the
22 criteria is free from material misstatement;

23 (2) express an opinion in a written report about
24 whether the subject matter is in accordance with or based
25 on the criteria, in all material respects, or the
26 responsible party's assertion is fairly stated, in all

1 material respects; and

2 (3) communicate as required by the relevant sections
3 of the attestation standards.

4 "Consumer Price Index" means the Consumer Price Index for
5 All Urban Consumers (CPI-U) published by the U.S. Bureau of
6 Labor Statistics, or its successor index, used to adjust
7 dollar amounts for inflation.

8 "CPA" means a licensed certified public accountant.

9 "CPA firm" means a sole proprietorship, corporation,
10 registered limited liability partnership, professional limited
11 liability company, partnership, professional service
12 corporation, or any other form of organization issued a
13 license in accordance with the Illinois Public Accounting Act
14 or a CPA firm authorized to use the CPA firm title under
15 Section 5.2 of the Illinois Public Accounting Act.

16 "Corporate authorities" means:

17 (1) the mayor and alderpersons or similar body when
18 the reference is to cities;

19 (2) the president and trustees or similar body when
20 the reference is to villages or incorporated towns; and

21 (3) the council when the reference is to
22 municipalities under the commission form of municipal
23 government.

24 "Generally accepted accounting principles" or "GAAP" means
25 the body of accounting principles, standards, conventions,
26 rules, and procedures that are authoritatively established and

1 generally accepted in the United States of America as of the
2 relevant date.

3 "Generally accepted auditing standards" or "GAAS" means
4 the professional standards governing the conduct of financial
5 statement audits in the United States of America, as
6 authoritatively established and generally accepted from time
7 to time by the Auditing Standards Board of the American
8 Institute of Certified Public Accountants as of the relevant
9 date.

10 "Generally accepted government auditing standards" or
11 "GAGAS" means the professional auditing standards applicable
12 in the United States of America for audits of government
13 organizations, government programs, activities, and functions,
14 and for audits of entities that receive government awards, as
15 authoritatively issued and maintained by the Comptroller
16 General of the United States through the U.S. Government
17 Accountability Office as of the relevant date.

18 "Guidelines" means the guidelines developed, maintained,
19 and published by the Comptroller under Section 15-25.

20 "Independent elector" means an individual who is a
21 qualified elector of the local government and who has no
22 direct or indirect financial interest in, and no familial
23 relationship with, any officer, employee, or vendor of the
24 local government other than their service as an independent
25 elector. For the purposes of this subsection, familial
26 interest means any direct or indirect relationship by blood,

1 marriage, domestic partnership, or adoption between an
2 individual participating in the audit selection process and
3 any owner, partner, principal, or employee of a responding CPA
4 firm, including, but not limited to, a spouse or domestic
5 partner, parent, stepparent, child, stepchild, adopted child,
6 sibling, stepsibling, half-sibling, grandparent, grandchild,
7 or any relative residing in the same household.

8 "Licensed certified public accountant" means a certified
9 public accountant who holds a license issued by the Department
10 of Financial and Professional Regulation or an individual
11 authorized to use the CPA title under Section 5.2 of the
12 Illinois Public Accounting Act.

13 "Listing" means the listing of all local governments
14 within the State that are currently seeking an independent CPA
15 firm for auditing, attestation, or related professional
16 accounting services established under Section 5-10.

17 "Local government" means any general or special purpose
18 political subdivision of the State of Illinois, except for
19 school districts or an entity subject to mandatory annual or
20 biennial post-audits which are required to be audited by or
21 under the direction of the Auditor General.

22 "Local Government Advisory Board" means the State
23 Comptroller Local Government Advisory Board established under
24 Section 22.1 of the State Comptroller Act.

25 "Local Government Registry" means the local government
26 registry administered by the Comptroller created under Section

1 15-5.

2 "Management" means the persons with the executive
3 responsibility for the conduct of the local government's
4 operations, which may include some or all of the Responsible
5 Officials.

6 "Request for qualifications" or "RFQ" means a solicitation
7 issued by the responsible officials of a local government to
8 identify CPA firms possessing the professional qualifications,
9 experience, and capability to provide high-quality auditing,
10 attestation, or related professional accounting services.

11 "Responsible and responsive firm" means a CPA firm that
12 meets all the requirements of the RFQ and demonstrates the
13 ability to perform the required services satisfactorily.

14 "Responsible officials" means the elected or appointed
15 persons charged with governance and the responsibility for
16 overseeing the strategic direction of the local government and
17 the obligations related to the accountability of the local
18 government.

19 "Single audit" means an engagement performed in accordance
20 with the audit requirements of Title 2 of the Code of Federal
21 Regulations Part 200, Uniform Administrative Requirements,
22 Cost Principles, and Audit Requirements for Federal Awards.

23 "Statewide CPA organization" means a professional
24 association organized and operating within the State whose
25 membership consists primarily of CPAs, and which is designated
26 by the Comptroller for purposes of professional consultation

1 regarding accounting, auditing and attestation engagements,
2 financial reporting, and other related matters.

3 "Statewide organization representing circuit clerks" means
4 a professional association organized and operating within the
5 State whose membership consists primarily of circuit clerks
6 and is designated by the Comptroller for the purposes of
7 professional consultation regarding the fiscal and
8 administrative operations of circuit clerks.

9 "Template" means the template for the applicable fiscal
10 year created and published by the Comptroller under Section
11 15-10.

12 Article 5. SELECTION, RETENTION, AND COMPENSATION OF A CPA
13 FIRM

14 Section 5-5. Purpose. The purpose of this Article is to
15 establish a fair, transparent, and competitive process for the
16 selection of a local government's independent CPA firm,
17 ensuring the engagement team as a whole is qualified,
18 competent, and capable of providing high-quality auditing,
19 attestation, or related professional accounting services in
20 accordance with applicable laws, regulations, and professional
21 standards.

22 Section 5-10. Posting requests for CPA firms.

23 (a) The Comptroller shall maintain and publish on the

1 Comptroller's official website a publicly accessible,
2 up-to-date listing of all local governments within the State
3 that are currently seeking an independent CPA firm for
4 auditing, attestation, or related professional accounting
5 services.

6 (b) The listing shall include, at a minimum, the name and
7 contact information of the local government, the local
8 government's RFQ, the deadline for the submission of responses
9 to the local government's audit committee or responsible
10 officials, and any other information deemed useful by the
11 Comptroller.

12 (c) The Comptroller shall provide guidance, technical
13 assistance, and other resources to responsible officials to
14 support the selection of a qualified independent CPA firm for
15 auditing, attestation, or related professional accounting
16 services at each local government. The assistance provided by
17 the Comptroller may include, but is not limited to, (i)
18 guidance on the preparation and posting of a RFQ, including a
19 draft fillable RFQ, (ii) best practices for evaluating the
20 qualifications, independence, and experience of prospective
21 CPA firms, (iii) sample engagement agreements, contract terms,
22 and compensation arrangements consistent with professional
23 standards and State law, (iv) guides or checklists for
24 documenting the selection process and rationale for CPA firm
25 retention, and (v) technical advice on compliance with
26 applicable professional auditing standards and ethical

1 requirements.

2 (d) All guidance, checklists, and informational resources
3 provided by the Comptroller shall be made publicly available
4 on the Comptroller's official website to ensure transparency
5 and facilitate ease of access by responsible officials.

6 Section 5-15. Transition fiscal years.

7 (a) The Comptroller shall assign and publish on the
8 Comptroller's official website each local government a
9 transition fiscal year for fiscal years beginning after
10 December 31, 2027 through fiscal year beginning after December
11 31, 2033, inclusive, no later than June 30, 2027. In
12 determining a local government's transition year, the
13 Comptroller shall, to the extent practicable, consider (i) the
14 size of the local government, (ii) the scope and complexity of
15 the auditing, attestation, or related professional accounting
16 services required by the local government, (iii) the local
17 government's geographic region, (iv) the number of local
18 governments anticipated to need to issue a RFQ during the
19 earlier initial transition years, and (v) CPA firm capacity to
20 balance the amount of RFQs during each fiscal year.

21 (b) During the transition year assigned by the
22 Comptroller, the responsible officials of a local government
23 shall initiate the independent CPA firm selection process by
24 issuing a public RFQ for auditing, attestation, or related
25 professional accounting services under Section 5-20.

1 (c) The responsible officials of a local government shall
2 initiate the independent CPA firm selection process by issuing
3 a public RFQ for auditing, attestation, or related
4 professional accounting services under Section 5-20 earlier
5 than the Comptroller's assigned transition year if the local
6 government's current auditor was not retained under Section
7 5-25 or the local government did not have an independent CPA
8 firm engaged for the immediately preceding fiscal year.

9 Section 5-20. Independent CPA firm selection process.

10 (a) At least once every 8 fiscal years, responsible
11 officials of a local government shall initiate the independent
12 CPA firm selection process by issuing a public RFQ for
13 auditing, attestation, or related professional accounting
14 services.

15 (b) The responsible officials or audit committee if
16 designated by the responsible officials shall develop a RFQ
17 which includes:

18 (1) a detailed description of the scope of services to
19 be provided;

20 (2) deadlines for the delivery of anticipated reports,
21 consistent with applicable laws, regulations, and
22 contractual requirements;

23 (3) minimum required qualifications for CPA firms;

24 (4) a request for responding CPA firms to provide
25 information demonstrating their qualifications,

1 including, but not limited to, the CPA firm's (i)
2 professional qualifications and certifications, (ii)
3 independence and continuing professional education, (iii)
4 current peer review report and related letter of comments
5 or a description why the CPA firm is not required to have a
6 current peer review report, (iv) relevant governmental
7 experience, (v) relevant experience with similar entities
8 (vi) past performance and references, (vii) a description
9 of the anticipated scope of services, (viii) evidence
10 about the capacity of proposed team members to complete
11 the engagement within the required timelines, and (ix)
12 contact information for an individual authorized to
13 negotiate with the price negotiator on behalf of the CPA
14 firm; and

15 (5) the submission deadline, as well as the required
16 format and delivery method for responding CPA firms to
17 submit their written response to the RFQ, including all
18 requested documentation, to either the responsible
19 officials or audit committee, as determined by the
20 responsible officials.

21 (c) The responsible officials shall approve the RFQ
22 developed under subsection (b).

23 (d) The RFQ approved by the responsible officials shall be
24 posted to the listing on the Comptroller's website for no
25 fewer than 21 calendar days prior to the submission deadline.

26 (e) The responsible officials shall determine whether all

1 submissions received shall be reviewed by either the entire
2 body of responsible officials or the audit committee.

3 (f) The responsible officials shall designate one of its
4 members to serve as the price negotiator who is not a member of
5 management, unless all of the responsible officials are also
6 members of management.

7 (g) All submissions received in response to the RFQ shall
8 be reviewed to determine responsible and responsive firms.

9 (h) Each responsible and responsive firm shall be ranked
10 and a shortlist of the most qualified CPA firms shall be
11 prepared for further consideration.

12 (i) Upon establishing the shortlist, the price negotiator
13 shall request detailed fixed-fee pricing proposals from each
14 shortlisted firm via electronic mail, directed to the
15 individual authorized to negotiate on behalf of the firm from
16 the RFQ. The price negotiator shall establish a submission
17 deadline for the pricing proposals, which shall be no fewer
18 than 5 calendar days from the date of the request, and shall
19 specify the required format and delivery method for the
20 proposals.

21 (j) After receiving pricing proposals, the price
22 negotiator may engage in further negotiations with the
23 highest-ranked respondent to achieve a fair and reasonable
24 fixed-fee price reflecting the scope, complexity, and
25 professional standards of the engagement. If a mutually
26 acceptable price cannot be reached, negotiations shall proceed

1 down the shortlist until a fair and reasonable fixed-fee price
2 reflecting the scope, complexity, and professional standards
3 of the engagement is reached with the most qualified CPA firm.

4 (k) Upon recommendation of the price negotiator, the
5 responsible officials shall award a contract for auditing,
6 attestation, or related professional accounting services for
7 one fiscal year to the CPA firm determined to be both the most
8 qualified and offering a fair and reasonable fixed-fee price.

9 (l) No person participating in the selection process,
10 including members of the audit committee, responsible
11 officials, or any other individual involved in the review,
12 evaluation, or recommendation of CPA firms, shall have a
13 financial or familial interest in any responding CPA firm. For
14 the purposes of this subsection, familial interest means any
15 direct or indirect relationship by blood, marriage, domestic
16 partnership, or adoption between an individual participating
17 in the audit selection process and any owner, partner,
18 principal, or employee of a responding CPA firm, including,
19 but not limited to, a spouse or domestic partner, parent,
20 stepparent, child, stepchild, adopted child, sibling,
21 stepsibling, half-sibling, grandparent, grandchild, or any
22 relative residing in the same household. The Comptroller may
23 waive this requirement in writing for good cause.

24 Section 5-25. CPA firm retention.

25 (a) In any fiscal year in which the responsible officials

1 do not initiate the independent CPA firm selection process
2 under Section 5-20, the responsible officials shall determine
3 whether to retain the local government's current independent
4 CPA firm prior to awarding a contract for the next fiscal
5 year's auditing, attestation, or related professional
6 accounting services.

7 (b) The responsible officials shall determine whether its
8 current independent CPA firm shall be evaluated by either the
9 entire body of responsible officials or the audit committee.

10 (c) The evaluation shall, at a minimum, assess the CPA
11 firm's (i) independence and interest in continuing as the CPA
12 firm serving the local government, (ii) compliance with
13 applicable professional standards and legal requirements,
14 including members of the assigned engagement team meeting
15 continuing professional education requirements, (iii) quality,
16 timeliness, and accuracy of reports and related
17 communications, (iv) responsiveness to inquiries and requests
18 from the local government, (v) current peer review report and
19 related letter of comments or a description why the CPA firm is
20 not required to have a current peer review report, (vi)
21 cost-effectiveness, and (vii) any other factors deemed
22 relevant to ensure continued competent auditing, attestation,
23 or related professional accounting services.

24 (d) The responsible officials shall consider the results
25 of the evaluation when determining whether to retain or
26 terminate its relationship with the independent CPA firm for

1 the subsequent fiscal year. If the responsible officials
2 determine to retain the CPA firm, the responsible officials
3 shall designate one of its members to serve as the price
4 negotiator who is not a member of management, unless all of the
5 responsible officials are also members of management. If the
6 responsible officials determine to terminate its relationship
7 with the CPA firm or the CPA firm is not interested in
8 providing services to the local government during the upcoming
9 fiscal year, the responsible officials shall initiate the CPA
10 firm selection process by issuing a public RFQ for auditing,
11 attestation, or related professional accounting services under
12 Section 5-20.

13 (e) The price negotiator shall request a detailed
14 fixed-fee pricing proposal from the CPA firm by electronic
15 mail. The price negotiator shall establish a submission
16 deadline for the pricing proposal, which shall be no fewer
17 than 5 calendar days from the date of the request, and shall
18 specify the required format and delivery method for the
19 proposals.

20 (f) Following receipt of the pricing proposal, the price
21 negotiator may, at their discretion, engage in further
22 negotiations with the CPA firm to achieve a fair and
23 reasonable fixed-fee price that reflects the scope,
24 complexity, and professional standards of the engagement. If a
25 mutually acceptable price cannot be reached with the CPA firm,
26 the responsible officials shall initiate the CPA firm

1 selection process by issuing a public RFQ for auditing,
2 attestation, or related professional accounting services under
3 Section 5-20.

4 (g) Upon recommendation of the price negotiator, the
5 responsible officials shall award a fixed-fee contract for
6 auditing, attestation, or related professional accounting
7 services for the next fiscal year to the CPA firm.

8 (h) No person or entity participating in the retention
9 process, including members of the audit committee, responsible
10 officials, or any other individual involved in the review,
11 evaluation, or recommendation of CPA firms, shall have a
12 financial or familial interest in the independent CPA firm.
13 For the purposes of this subsection, familial interest means
14 any direct or indirect relationship by blood, marriage,
15 domestic partnership, or adoption between an individual
16 participating in the audit selection process and any owner,
17 partner, principal, or employee of a responding CPA firm,
18 including, but not limited to, a spouse or domestic partner,
19 parent, stepparent, child, stepchild, adopted child, sibling,
20 stepsibling, half-sibling, grandparent, grandchild, or any
21 relative residing in the same household. The Comptroller may
22 waive this requirement in writing for good cause.

23 Section 5-30. Payments for auditing, attestation, or
24 related professional accounting services.

25 (a) The costs for auditing, attestation, or related

1 professional accounting services incurred by a local
2 government to comply with the requirements of this Act shall
3 be paid by the local government. Responsible officials shall
4 make appropriate provisions for payment of these costs during
5 the local government's budget process.

6 (b) All invoices for payments for auditing, attestation,
7 or related professional accounting services incurred by a
8 local government to comply with the requirements of this Act
9 shall be reviewed and approved by the responsible officials
10 prior to payment.

11 Section 5-35. Other competitive procurement requirements.
12 Except as expressly provided in this Act, no other contracting
13 or competitive procurement requirements shall apply to
14 contracts let for auditing, attestation, or related
15 professional accounting services.

16 Section 5-40. Auditing tax.

17 (a) The responsible officials of any local government,
18 except the corporate authorities of a city, village, or
19 incorporated town, having taxing powers may levy an auditing
20 tax in an amount that shall not require extension of such tax
21 at a rate in excess of 0.005% of the value of all taxable
22 property in the unit as equalized or assessed by the
23 Department of Revenue. It is the intent of the General
24 Assembly for this Section to continue the authority for local

1 governments to levy an auditing tax as provided under Section
2 9 of the Governmental Account Audit Act for fiscal years
3 beginning after December 31, 2027.

4 This auditing tax may be in excess of or in addition to any
5 statutory limitation of rate or amount. Money received from
6 the auditing tax shall be held in a special fund and used only
7 for the payment of costs for auditing, attestation, or related
8 professional accounting services incurred by a local
9 government to comply with the requirements of this Act.

10 (b) The corporate authorities of a city, village, or
11 incorporated town shall have the power to annually levy an
12 auditing tax upon all of the taxable property of the
13 municipalities at the rate on the dollar which shall produce
14 an amount which shall equal a sum sufficient to meet the cost
15 of all expenses for auditing, attestation, or related
16 professional accounting services incurred by a local
17 government to comply with the requirements of this Act. It is
18 the intent of the General Assembly for this Section to
19 continue the authority for local governments to levy an
20 auditing tax as provided under Section 8-8-8 of the Illinois
21 Municipal Code for fiscal years beginning after December 31,
22 2027.

23 This auditing tax may be in excess of or in addition to any
24 statutory limitation of rate or amount. Money received from
25 the auditing tax shall be held in a special fund and used only
26 for the payment of costs for auditing, attestation, or related

1 professional accounting services incurred by a local
2 government to comply with the requirements of this Act.

3 Article 10. CATEGORIZATION AND REPORTING REQUIREMENTS

4 Section 10-5. Categories.

5 (a) Each local government shall annually determine its
6 category, as soon as practicable after the close of its fiscal
7 year. The local government shall determine its category using
8 its annual cash receipts from all external sources for each of
9 the 3 immediately preceding fiscal years.

10 A local government must at a minimum determine its
11 category to meet the threshold for the lowest category for
12 which it qualifies under subsection (b). The responsible
13 officials of the local government may, at their discretion,
14 determine that the local government qualifies for a higher
15 category than the minimum.

16 For purposes of this subsection, if a local government
17 does not meet the applicable dollar threshold for a higher
18 category in each of the 3 immediately preceding fiscal years,
19 the local government shall be classified in the lowest
20 category for which it qualifies based on those fiscal years.

21 (b) For each fiscal year beginning after December 31,
22 2027, the Comptroller shall, in accordance with subsections
23 (c) and (d), determine and publish on the Comptroller's
24 official website, no later than November 15 of the current

1 calendar year, the category thresholds to be used by local
2 governments in determining their category for the fiscal year
3 beginning after December 31 of the current calendar year.

4 (c) For the fiscal year beginning after December 31, 2027,
5 a local government shall be classified into one of 4
6 categories based on its annual cash receipts from all external
7 sources for each of the 3 immediately preceding fiscal years:

8 Category 1: A local government with annual cash
9 receipts from all external sources of less than \$100,000
10 during a fiscal year.

11 Category 2: A local government with annual cash
12 receipts from all external sources of at least \$100,000
13 but less than \$3,500,000 during a fiscal year.

14 Category 3: A local government with annual cash
15 receipts from all external sources of at least \$3,500,000
16 but less than \$35,000,000 during a fiscal year.

17 Category 4: A local government with annual cash
18 receipts from all external sources of \$35,000,000 or more,
19 during a fiscal year.

20 (d) For each fiscal year beginning after December 31,
21 2028, the Comptroller shall calculate the percentage change in
22 the Consumer Price Index for the 12-month period ending on
23 September 30 of the current calendar year and shall adjust the
24 dollar thresholds for the 4 categories described in subsection
25 (c) to reflect that change.

26 (e) The Comptroller shall develop instructions and

1 examples in plain language about how responsible officials or
2 management can determine a local government's category which
3 are reasonably designed to promote the uniform application of
4 this Section by local governments. All guidance, materials,
5 and informational resources provided by the Comptroller shall
6 be made publicly available on the Comptroller's official
7 website to ensure transparency and facilitate ease of access
8 by responsible officials.

9 Section 10-10. Category 1 Governments.

10 (a) For fiscal years beginning after December 31, 2027,
11 the responsible officials of a Category 1 local government
12 shall appoint an auditing committee composed of 3 independent
13 electors.

14 (b) The auditing committee shall inspect the Category 1
15 local government's records for the fiscal year under review,
16 using the template for that fiscal year published by the
17 Comptroller.

18 (c) All Category 1 local governments and their responsible
19 officials, other elected or appointed officers, management,
20 employees, and agents shall promptly comply with, and aid and
21 assist the auditing committee in the exercise of its duties
22 under the Act.

23 At the request of the auditing committee, each Category 1
24 local government shall, without delay, provide to the CPA
25 firm's representative any record or information requested and

1 shall provide for examination or copying all records,
2 accounts, papers, reports, vouchers, correspondence, books and
3 other documentation in the custody of the local government,
4 including information stored in electronic data processing
5 systems, which is related to or within the scope of any
6 investigation under this Act.

7 (d) The auditing committee shall complete the template,
8 documenting the procedures performed and the committee's
9 findings, and submit it electronically to the responsible
10 officials and management of the Category 1 local government
11 for review. The auditing committee must ensure that the
12 template does not include any information exempt from public
13 disclosure under Section 7 of the Freedom of Information Act.

14 (e) The responsible officials and management of the
15 Category 1 local government may submit written views within 7
16 calendar days after receipt of the draft template from
17 subsection (c) regarding the findings and conclusions of the
18 auditing committee. Any comments received shall be included in
19 the appropriate section of the template. Any comments received
20 shall exclude information that is exempt from public
21 disclosure under Section 7 of the Freedom of Information Act.

22 (f) Upon receipt of any timely written views of the
23 responsible officials or management, the auditing committee
24 may respond to any written views that are inconsistent with or
25 in conflict with the results of the inspection. The committee
26 shall then finalize the template. The auditing committee's

1 response to the written views shall exclude information exempt
2 from public disclosure under Section 7 of the Freedom of
3 Information Act.

4 (g) Members of the auditing committee may be compensated
5 for their services, with each member receiving an amount not
6 exceeding \$200, payable from the funds of the local
7 government.

8 (h) Each Category 1 local government shall electronically
9 submit the final template from the auditing committee to the
10 Comptroller no later than 7 months after the end of the local
11 government's fiscal year for inclusion within the Local
12 Government Registry. The Comptroller may grant extensions in
13 writing for good cause regarding this reporting deadline.

14 (i) For fiscal years beginning after December 31, 2027,
15 and all reporting periods thereafter, each Category 1 local
16 government shall electronically update its information within
17 the Local Government Registry for the preceding fiscal year no
18 later than 7 months after the conclusion of the local
19 government's fiscal year. The Comptroller may grant extensions
20 in writing for good cause regarding this reporting deadline.

21 (j) For fiscal years beginning after December 31, 2027,
22 and all reporting periods thereafter, each Category 1 local
23 government shall electronically submit a spreadsheet of the
24 names, positions, and amounts paid to every recipient of a
25 Form W-2 or a Form 1099 during the calendar year ended in a
26 format prescribed by the Comptroller during the fiscal year no

1 later than 7 months after the conclusion of the local
2 government's fiscal year for inclusion within the Local
3 Government Registry. The Comptroller may grant extensions in
4 writing for good cause regarding this reporting deadline.

5 (k) The Comptroller shall charge a Category 1 local
6 government a daily fee of no more than \$100 and no less than \$0
7 per day late for delinquent reporting under this Section. All
8 fees collected under this subsection shall be deposited into
9 the Comptroller's Administrative Fund.

10 (l) The Comptroller may waive, in whole or in part, the
11 requirements of subsections (h), (i), and (j), provided that
12 such waiver is granted in writing and sets forth the specific
13 grounds supporting the determination.

14 A written waiver may be granted upon a finding by the
15 Comptroller that exigent circumstances exist that materially
16 prevent the local government from complying with a requirement
17 of subsection (h), (i), or (j). Exigent circumstances may
18 include, but are not limited to, (i) the complete or
19 substantial destruction of the local government's financial or
20 administrative records due to fire, flood, natural disaster,
21 cyber incident, or other catastrophic event; (ii) the sudden
22 dissolution, closure, or legal incapacity of the local
23 government; (iii) the seizure, impoundment, or restriction of
24 access to records resulting from judicially authorized law
25 enforcement activity; (iv) the existence of conditions that
26 would materially limit, restrict, or impair the scope of the

1 auditing committee's activities such that it is impracticable
2 or impossible to satisfy the requirements prescribed by this
3 Act, or (v) any other extraordinary event or circumstance that
4 renders compliance impracticable.

5 Any written waiver granted by the Comptroller shall be
6 limited in duration to the period reasonably necessary to
7 address the exigent circumstances; to specify whether the
8 written waiver applies to all or only certain requirements of
9 subsection (h), (i), and (j); and to include any conditions,
10 alternative requirements, or remedial measures the Comptroller
11 deems appropriate to protect the public interest.

12 Any written waiver granted by the Comptroller shall be
13 posted in the location within the Local Government Registry
14 where the Category 1 local government's filing or filings
15 would have otherwise appeared and shall be delivered by
16 certified mail, return receipt requested, to (i) the
17 responsible officials of the Category 1 local government and
18 (ii) each member of the Illinois House of Representatives and
19 the Illinois Senate whose legislative district includes all or
20 any portion of the territory within the jurisdiction of the
21 Category 1 local government.

22 The Comptroller's determination under this subsection is
23 final.

24 Section 10-15. Category 2 Governments.

25 (a) The responsible officials of a Category 2 local

1 government shall enter into AUPs with the independent CPA firm
2 they have retained under Article 5. The AUPs must align with
3 the minimum AUPs for the relevant type of local government for
4 that fiscal year, as published by the Comptroller under
5 Section 15-15.

6 No Category 2 local government shall adopt procedures that
7 are less stringent than those provided by the Comptroller.
8 However, Category 2 local governments may include additional
9 procedures to customize the report's findings and
10 recommendations to better meet the needs of the responsible
11 officials.

12 (b) The independent CPA firm retained by the responsible
13 officials under Article 5 shall perform the AUPs agreed-upon
14 with the local government's responsible officials following
15 the applicable attestation standards established by the
16 American Institute of Certified Public Accountants.

17 (c) If a Category 2 local government has a redevelopment
18 project under Division 74.4 of the Illinois Municipal Code or
19 redevelopment project under Division 74.6 of the Illinois
20 Municipal Code, the responsible officials of a Category 2
21 local government shall enter into AUPs for each redevelopment
22 project with the independent CPA firm they have retained under
23 Article 5.

24 The AUPs shall be the AUPs designated by the Comptroller
25 under Section 15-20 for each project. No Category 2 local
26 government shall modify the AUPs published by the Comptroller.

1 (d) The independent CPA firm retained by the responsible
2 officials under Article 5 shall complete all of the AUPs and
3 electronically submit the AUP's to the responsible officials
4 and management of the Category 2 local government for review.
5 The independent CPA firm retained by the responsible officials
6 under Article 5 must ensure all of the AUPs do not include any
7 information exempt from public disclosure under Section 7 of
8 the Freedom of Information Act.

9 (e) The responsible officials and management of the
10 Category 2 local government may submit written views within 7
11 calendar days after receipt of the draft report from any AUPs
12 regarding the findings of the independent CPA firm retained by
13 the responsible officials under Article 5. Any comments
14 received shall be included in the appropriate section of the
15 report. Any comments received shall exclude information that
16 is exempt from public disclosure under Section 7 of the
17 Freedom of Information Act.

18 (f) Upon receipt of any timely written views from the
19 responsible officials or management, the independent CPA firm
20 retained by the responsible officials under Article 5 may
21 respond to any written views that are inconsistent with or in
22 conflict with the results of the inspection. The committee
23 shall then finalize the report. The response of the
24 independent CPA firm to the written views shall exclude
25 information exempt from public disclosure under Section 7 of
26 the Freedom of Information Act.

1 (g) A Category 2 local government may engage its
2 independent CPA firm retained by the responsible officials
3 under Article 5 to perform any additional auditing,
4 attestation, or other related professional accounting services
5 to the local government, provided the independent CPA firm
6 provides a written report at the conclusion of the engagement.

7 (h) All Category 2 local governments and their responsible
8 officials, other elected or appointed officers, management,
9 employees, and agents shall promptly comply with, and aid and
10 assist the CPA firm in the exercise of its duties under the
11 Act.

12 At the request of the CPA firm, each Category 2 local
13 government shall, without delay, provide to the CPA firm's
14 representative any record or information requested and shall
15 provide for examination or copying all records, accounts,
16 papers, reports, vouchers, correspondence, books and other
17 documentation in the custody of the local government,
18 including information stored in electronic data processing
19 systems, which is related to or within the scope of any
20 engagement under this Act.

21 (i) Each Category 2 local government shall electronically
22 submit any reports prepared by the independent CPA firm under
23 this Section to the Comptroller no later than 7 months after
24 the end of the local government's fiscal year for inclusion
25 within the Local Government Registry. The Comptroller may
26 grant extensions in writing for good cause regarding this

1 reporting deadline.

2 (j) Each Category 2 local government shall electronically
3 submit any known or suspected fraud or noncompliance with laws
4 or regulations communicated to those charged with governance
5 or management as that term is defined under the attestation
6 standards established by the American Institute of Certified
7 Public Accountants arising from the AUPs prepared by the
8 independent CPA firm for engagements performed under this
9 Section to the Comptroller no later than 7 months after the end
10 of the local government's fiscal year for inclusion within the
11 Local Government Registry. The Comptroller may grant
12 extensions in writing for good cause regarding this reporting
13 deadline.

14 (k) For fiscal years beginning after December 31, 2027,
15 and all reporting periods thereafter, each Category 2 local
16 government shall electronically update its information within
17 the Local Government Registry for the preceding fiscal year no
18 later than 7 months after the conclusion of the local
19 government's fiscal year. The Comptroller may grant extensions
20 in writing for good cause regarding this reporting deadline.

21 (l) For fiscal years beginning after December 31, 2027,
22 and all reporting periods thereafter, each Category 2 local
23 government shall electronically submit a spreadsheet of the
24 names, positions, and amounts paid to every recipient of a
25 Form W-2 or a Form 1099 during the calendar year ended in a
26 format prescribed by the Comptroller during the fiscal year no

1 later than 7 months after the conclusion of the local
2 government's fiscal year for inclusion within the Local
3 Government Registry. The Comptroller may grant extensions in
4 writing for good cause regarding this reporting deadline.

5 (m) The Comptroller shall charge a Category 2 local
6 government a daily fee of no more than \$100 and no less than \$0
7 per day late for delinquent reporting under this Section. All
8 fees collected under this subsection shall be deposited into
9 the Comptroller's Administrative Fund.

10 (n) The Comptroller may waive, in whole or in part, the
11 requirements of subsections (i), (j), (k), and (l), if the
12 waiver is granted in writing and sets forth the specific
13 grounds supporting the determination.

14 A written waiver may be granted upon a finding by the
15 Comptroller that exigent circumstances exist that materially
16 prevent the local government from complying with a requirement
17 of subsection (i), (j), (k), or (l). Exigent circumstances
18 include, but are not limited to, (i) the complete or
19 substantial destruction of the local government's financial or
20 administrative records due to fire, flood, natural disaster,
21 cyber incident, or other catastrophic event; (ii) the sudden
22 dissolution, closure, or legal incapacity of the local
23 government; (iii) the seizure, impoundment, or restriction of
24 access to records resulting from judicially authorized law
25 enforcement activity; (iv) the existence of conditions that
26 would materially limit, restrict, or impair the scope of the

1 CPA firm's activities such that it is impracticable or
2 impossible to satisfy the requirements prescribed by this Act;
3 or (v) any other extraordinary event or circumstance that
4 renders compliance impracticable.

5 Any written waiver granted by the Comptroller shall be
6 limited in duration to the period reasonably necessary to
7 address the exigent circumstances; to specify whether the
8 written waiver applies to all or only certain requirements of
9 subsection (i), (j), (k), or (l); and to include any
10 conditions, alternative requirements, or remedial measures the
11 Comptroller deems appropriate to protect the public interest.

12 Any written waiver granted by the Comptroller shall be
13 posted in the location within the Local Government Registry
14 where the Category 2 local government's filing or filings
15 would have otherwise appeared and shall be delivered by
16 certified mail, return receipt requested, to (i) the
17 responsible officials of the Category 2 local government and
18 (ii) each member of the Illinois House of Representatives and
19 the Illinois Senate whose legislative district includes all or
20 any portion of the territory within the jurisdiction of the
21 Category 2 local government.

22 The Comptroller's determination under this subsection is
23 final.

24 (o) Within 60 days after the date of any report completed
25 by the independent CPA firm pursuant to this Section, a
26 partner at the independent CPA firm and such additional

1 personnel from the CPA firm as deemed necessary by the
2 independent CPA firm shall attend a public meeting of the
3 responsible officials either in person or by a live phone or
4 online virtual meeting to answer questions posed by the
5 responsible officials about the engagement and present the
6 major findings of the report. A public body may hold a closed
7 session to consider internal control weaknesses,
8 identification of potential fraud risk areas, known or
9 suspected frauds, and fraud interviews with the independent
10 CPA firm's partner and such additional personnel from the CPA
11 firm as deemed necessary by the independent CPA firm under
12 Section 2 of the Open Meetings Act.

13 Section 10-20. Category 3 Governments.

14 (a) For fiscal years beginning after December 31, 2027,
15 the responsible officials of a Category 3 local government
16 shall oversee management's preparation of the local
17 government's draft financial statements following the cash
18 basis of accounting. The financial statements of a Category 3
19 local government shall, at a minimum, present the government
20 as a whole and its major funds, along with combining
21 statements displaying each of the government's nonmajor funds.
22 Upon completion of the draft financial statements, management
23 shall furnish the draft financial statements to the local
24 government's independent CPA firm for audit.

25 (b) The independent CPA firm retained by the responsible

1 officials under Article 5 shall not gather data, categorize
2 and organize data, or prepare the draft financial statements
3 of a local government.

4 (c) The independent CPA firm retained by the responsible
5 officials under Article 5 shall audit the local government's
6 draft financial statements following GAAS and GAGAS.

7 (d) The responsible officials of a Category 3 local
8 government shall enter into AUPs with the independent CPA firm
9 they have retained under Article 5. The AUPs must align with
10 the minimum AUPs for the relevant type of local government for
11 that fiscal year, as published by the Comptroller under
12 Section 15-15.

13 No Category 3 local government shall adopt procedures that
14 are less stringent than those provided by the Comptroller.
15 However, Category 3 local governments may include additional
16 procedures to customize the report's findings and
17 recommendations to better meet the needs of the responsible
18 officials.

19 (e) The independent CPA firm retained by the responsible
20 officials under Article 5 shall perform the AUPs agreed-upon
21 with the local government's responsible officials following
22 the applicable attestation standards established by the
23 American Institute of Certified Public Accountants.

24 (f) If a Category 3 local government has a redevelopment
25 project under Division 74.4 of the Illinois Municipal Code or
26 redevelopment project under Division 74.6 of the Illinois

1 Municipal Code, the responsible officials of a Category 3
2 local government shall enter into AUPs for each redevelopment
3 project with the independent CPA firm they have retained under
4 Article 5.

5 The AUPs shall be the AUPs designated by the Comptroller
6 under Section 15-20 for each project. No Category 3 local
7 government shall modify the AUPs published by the Comptroller.

8 (g) A Category 3 local government may engage its
9 independent CPA firm retained by the responsible officials
10 under Article 5 to perform any additional auditing,
11 attestation, or other related professional accounting
12 services, including, but not limited to, a Single Audit, to
13 the local government, provided the independent CPA firm
14 provides a written report at the conclusion of the engagement.

15 (h) All Category 3 local governments and their responsible
16 officials, other elected or appointed officers, management,
17 employees, and agents shall promptly comply with, and aid and
18 assist the CPA firm in the exercise of its duties under the
19 Act.

20 At the request of the CPA firm, each Category 3 local
21 government shall, without delay, provide to the CPA firm's
22 representative any record or information requested and shall
23 provide for examination or copying all records, accounts,
24 papers, reports, vouchers, correspondence, books and other
25 documentation in the custody of the local government,
26 including information stored in electronic data processing

1 systems, which is related to or within the scope of any
2 engagement under this Act.

3 (i) Each Category 3 local government shall electronically
4 submit any reports prepared by the independent CPA firm under
5 this Section to the Comptroller no later than 7 months after
6 the end of the local government's fiscal year for inclusion
7 within the Local Government Registry. The Comptroller may
8 grant extensions in writing for good cause regarding this
9 reporting deadline.

10 (j) Each Category 3 local government shall electronically
11 submit (i) the auditor's communication with those charged with
12 governance under GAAS, (ii) the auditor's communication of
13 deficiencies in internal control under GAAS to both those
14 charged with governance or management as that term is defined
15 under GAAS, (iii) any known or suspected fraud or
16 noncompliance with laws or regulations communicated to those
17 charged with governance or management as that term is defined
18 under GAAS arising from the financial audit, and (iv) any
19 known or suspected fraud or noncompliance with laws or
20 regulations communicated to those charged with governance or
21 management as that term is defined under the attestation
22 standards established by the American Institute of Certified
23 Public Accountants arising from the AUPs prepared by the
24 independent CPA firm for engagements performed under this
25 Section to the Comptroller no later than 7 months after the end
26 of the local government's fiscal year for inclusion within the

1 Local Government Registry. The Comptroller may grant
2 extensions in writing for good cause regarding this reporting
3 deadline.

4 (k) For fiscal years beginning after December 31, 2027,
5 and all reporting periods thereafter, each Category 3 local
6 government shall electronically update its information within
7 the Local Government Registry for the preceding fiscal year no
8 later than 7 months after the conclusion of the local
9 government's fiscal year. The Comptroller may grant extensions
10 in writing for good cause regarding this reporting deadline.

11 (l) For fiscal years beginning after December 31, 2027,
12 and all reporting periods thereafter, each Category 3 local
13 government shall electronically submit a spreadsheet of the
14 names, positions, and amounts paid to every recipient of a
15 Form W-2 or a Form 1099 during the calendar year ended in a
16 format prescribed by the Comptroller during the fiscal year no
17 later than 7 months after the conclusion of the local
18 government's fiscal year for inclusion within the Local
19 Government Registry. The Comptroller may grant extensions in
20 writing for good cause regarding this reporting deadline.

21 (m) The Comptroller shall charge a Category 3 local
22 government a daily fee of no more than \$100 and no less than \$0
23 per day late for delinquent reporting under this Section. All
24 fees collected under this subsection shall be deposited into
25 the Comptroller's Administrative Fund.

26 (n) The Comptroller may waive, in whole or in part, the

1 requirements of subsections (i), (j), (k), and (l), if the
2 waiver is granted in writing and sets forth the specific
3 grounds supporting the determination.

4 A written waiver may be granted upon a finding by the
5 Comptroller that exigent circumstances exist that materially
6 prevent the local government from complying with a requirement
7 of subsection (i), (j), (k), or (l). Exigent circumstances
8 include, but are not limited to, (i) the complete or
9 substantial destruction of the local government's financial or
10 administrative records due to fire, flood, natural disaster,
11 cyber incident, or other catastrophic event; (ii) the sudden
12 dissolution, closure, or legal incapacity of the local
13 government; (iii) the seizure, impoundment, or restriction of
14 access to records resulting from judicially authorized law
15 enforcement activity; (iv) the existence of conditions that
16 would materially limit, restrict, or impair the scope of the
17 CPA firm's activities such that it is impracticable or
18 impossible to satisfy the requirements prescribed by this Act;
19 or (v) any other extraordinary event or circumstance that
20 renders compliance impracticable.

21 Any written waiver granted by the Comptroller shall be
22 limited in duration to the period reasonably necessary to
23 address the exigent circumstances; to specify whether the
24 written waiver applies to all or only certain requirements of
25 subsection (i), (j), (k), or (l); and to include any
26 conditions, alternative requirements, or remedial measures the

1 Comptroller deems appropriate to protect the public interest.

2 Any written waiver granted by the Comptroller shall be
3 posted in the location within the Local Government Registry
4 where the Category 3 local government's filing or filings
5 would have otherwise appeared and shall be delivered by
6 certified mail, return receipt requested, to (i) the
7 responsible officials of the Category 3 local government and
8 (ii) each member of the Illinois House of Representatives and
9 the Illinois Senate whose legislative district includes all or
10 any portion of the territory within the jurisdiction of the
11 Category 3 local government.

12 The Comptroller's determination under this subsection is
13 final.

14 (o) Within 60 days after the date of any report completed
15 by the independent CPA firm pursuant to this Section, a
16 partner at the independent CPA firm and such additional
17 personnel from the CPA firm as deemed necessary by the
18 independent CPA firm shall attend a public meeting of the
19 responsible officials either in person or by a live phone or
20 online virtual meeting to answer questions posed by the
21 responsible officials about the engagement and present the
22 major findings of the report. A public body may hold a closed
23 session to consider internal control weaknesses,
24 identification of potential fraud risk areas, known or
25 suspected frauds, and fraud interviews with the independent
26 CPA firm's partner and such additional personnel from the CPA

1 firm as deemed necessary by the independent CPA firm under
2 Section 2 of the Open Meetings Act.

3 Section 10-25. Category 4 Governments.

4 (a) For fiscal years beginning after December 31, 2027,
5 the responsible officials of a Category 4 local government
6 shall oversee management's preparation of the local
7 government's draft financial statements following GAAP. The
8 financial statements of a Category 4 local government shall,
9 at a minimum, present the government as a whole and its major
10 funds, along with combining statements displaying each of the
11 government's nonmajor funds. Upon completion of the draft
12 financial statements, management shall furnish the draft
13 financial statements to the local government's independent CPA
14 firm for audit.

15 (b) The independent CPA firm retained by the responsible
16 officials under Article 5 shall not gather data, categorize
17 and organize data, or prepare the draft financial statements
18 of a local government.

19 (c) The independent CPA firm retained by the responsible
20 officials under Article 5 shall audit the local government's
21 draft financial statements following GAAS and GAGAS.

22 (d) The responsible officials of a Category 4 local
23 government shall enter into AUPs with the independent CPA firm
24 they have retained under Article 5. The AUPs must align with
25 the minimum AUPs for the relevant type of local government for

1 that fiscal year, as published by the Comptroller under
2 Section 15-15.

3 No Category 4 local government shall adopt procedures that
4 are less stringent than those provided by the Comptroller.
5 However, Category 4 local governments may include additional
6 procedures to customize the report's findings and
7 recommendations to better meet the needs of the responsible
8 officials.

9 (e) The independent CPA firm retained by the responsible
10 officials under Article 5 shall perform the AUPs agreed-upon
11 with the local government's responsible officials following
12 the applicable attestation standards established by the
13 American Institute of Certified Public Accountants.

14 (f) If a Category 4 local government has a redevelopment
15 project under Division 74.4 of the Illinois Municipal Code or
16 redevelopment project under Division 74.6 of the Illinois
17 Municipal Code, the responsible officials of a Category 4
18 local government shall enter into AUPs for each redevelopment
19 project with the independent CPA firm they have retained under
20 Article 5.

21 The AUPs shall be the AUPs designated by the Comptroller
22 under Section 15-20 for each project. No Category 4 local
23 government shall modify the AUPs published by the Comptroller.

24 (g) A Category 4 local government may engage its
25 independent CPA firm retained by the responsible officials
26 under Article 5 to perform any additional auditing,

1 attestation, or other related professional accounting
2 services, including, but not limited to, a Single Audit, to
3 the local government, provided the independent CPA firm
4 provides a written report at the conclusion of the engagement.

5 (h) All Category 4 local governments and their responsible
6 officials, other elected or appointed officers, management,
7 employees, and agents shall promptly comply with, and aid and
8 assist the CPA firm in the exercise of its duties under the
9 Act.

10 At the request of the CPA firm, each Category 4 local
11 government shall, without delay, provide to the CPA firm's
12 representative any record or information requested and shall
13 provide for examination or copying all records, accounts,
14 papers, reports, vouchers, correspondence, books and other
15 documentation in the custody of the local government,
16 including information stored in electronic data processing
17 systems, which is related to or within the scope of any
18 engagement under this Act.

19 (i) Each Category 4 local government shall electronically
20 submit any reports prepared by the independent CPA firm under
21 this Section to the Comptroller no later than 7 months after
22 the end of the local government's fiscal year for inclusion
23 within the Local Government Registry. The Comptroller may
24 grant extensions in writing for good cause regarding this
25 reporting deadline.

26 (j) Each Category 4 local government shall electronically

1 submit (i) the auditor's communication with those charged with
2 governance under GAAS, (ii) the auditor's communication of
3 deficiencies in internal control under GAAS to both those
4 charged with governance or management as that term is defined
5 under GAAS, (iii) any known or suspected fraud or
6 noncompliance with laws or regulations communicated to those
7 charged with governance or management as that term is defined
8 under GAAS arising from the financial audit, and (iv) any
9 known or suspected fraud or noncompliance with laws or
10 regulations communicated to those charged with governance or
11 management as that term is defined under the attestation
12 standards established by the American Institute of Certified
13 Public Accountants arising from the AUPs prepared by the
14 independent CPA firm for engagements performed under this
15 Section to the Comptroller no later than 7 months after the end
16 of the local government's fiscal year for inclusion within the
17 Local Government Registry. The Comptroller may grant
18 extensions in writing for good cause regarding this reporting
19 deadline.

20 (k) For fiscal years beginning after December 31, 2027,
21 and all reporting periods thereafter, each Category 4 local
22 government shall electronically update its information within
23 the Local Government Registry for the preceding fiscal year no
24 later than 7 months after the conclusion of the local
25 government's fiscal year. The Comptroller may grant extensions
26 in writing for good cause regarding this reporting deadline.

1 (1) For fiscal years beginning after December 31, 2027,
2 and all reporting periods thereafter, each Category 4 local
3 government shall electronically submit a spreadsheet of the
4 names, positions, and amounts paid to every recipient of a
5 Form W-2 or a Form 1099 during the calendar year ended in a
6 format prescribed by the Comptroller during the fiscal year no
7 later than 7 months after the conclusion of the local
8 government's fiscal year for inclusion within the Local
9 Government Registry. The Comptroller may grant extensions in
10 writing for good cause regarding this reporting deadline.

11 (m) The Comptroller shall charge a Category 4 local
12 government a daily fee of no more than \$100 and no less than \$0
13 per day late for delinquent reporting under this Section. All
14 fees collected under this subsection shall be deposited into
15 the Comptroller's Administrative Fund.

16 (n) The Comptroller may waive, in whole or in part, the
17 requirements of subsections (i), (j), (k), and (l), if the
18 waiver is granted in writing and sets forth the specific
19 grounds supporting the determination.

20 A written waiver may be granted upon a finding by the
21 Comptroller that exigent circumstances exist that materially
22 prevent the local government from complying with a requirement
23 of subsection (i), (j), (k), or (l). Exigent circumstances
24 include, but are not limited to, (i) the complete or
25 substantial destruction of the local government's financial or
26 administrative records due to fire, flood, natural disaster,

1 cyber incident, or other catastrophic event; (ii) the sudden
2 dissolution, closure, or legal incapacity of the local
3 government; (iii) the seizure, impoundment, or restriction of
4 access to records resulting from judicially authorized law
5 enforcement activity; (iv) the existence of conditions that
6 would materially limit, restrict, or impair the scope of the
7 CPA firm's activities such that it is impracticable or
8 impossible to satisfy the requirements prescribed by this Act;
9 or (v) any other extraordinary event or circumstance that
10 renders compliance impracticable.

11 Any written waiver granted by the Comptroller shall be
12 limited in duration to the period reasonably necessary to
13 address the exigent circumstances; to specify whether the
14 written waiver applies to all or only certain requirements of
15 subsection (i), (j), (k), or (l); and to include any
16 conditions, alternative requirements, or remedial measures the
17 Comptroller deems appropriate to protect the public interest.

18 Any written waiver granted by the Comptroller shall be
19 posted in the location within the Local Government Registry
20 where the Category 4 local government's filing or filings
21 would have otherwise appeared and shall be delivered by
22 certified mail, return receipt requested, to (i) the
23 responsible officials of the Category 4 local government and
24 (ii) each member of the Illinois House of Representatives and
25 the Illinois Senate whose legislative district includes all or
26 any portion of the territory within the jurisdiction of the

1 Category 4 local government.

2 The Comptroller's determination under this subsection is
3 final.

4 (o) Within 60 days after the date of any report completed
5 by the independent CPA firm pursuant to this Section, a
6 partner at the independent CPA firm and such additional
7 personnel from the CPA firm as deemed necessary by the
8 independent CPA firm shall attend a public meeting of the
9 responsible officials either in person or by a live phone or
10 online virtual meeting to answer questions posed by the
11 responsible officials about the engagement and present the
12 major findings of the report. A public body may hold a closed
13 session to consider internal control weaknesses,
14 identification of potential fraud risk areas, known or
15 suspected frauds, and fraud interviews with the independent
16 CPA firm's partner and such additional personnel from the CPA
17 firm as deemed necessary by the independent CPA firm under
18 Section 2 of the Open Meetings Act.

19 Article 15. LOCAL GOVERNMENT REGISTRY AND REPORTS

20 Section 15-5. Local government registry and report
21 database.

22 (a) The Comptroller shall establish and maintain a public
23 searchable electronic database of all local governments no
24 later than December 31, 2027, which shall include:

1 (1) the name, address, contact information, and
2 website of the local government;

3 (2) the names of the elected or appointed office
4 holders of the local government and their positions,
5 including their dates of service and any periods of
6 vacancy within a position;

7 (3) links to access any reports filed by a local
8 government showing the names, positions, and amounts paid
9 to every recipient of a Form W-2 or a Form 1099 during a
10 calendar year; and

11 (4) links to access any reports filed by a local
12 government pursuant to this Act categorized by fiscal
13 year.

14 (b) No later than June 30, 2027, each county clerk shall
15 notify the Comptroller electronically in writing of the name
16 of each local government within their jurisdiction along with
17 contact information for the elected or appointed office
18 holders of the local government and their positions in a
19 manner and format determined by the Comptroller. The
20 Comptroller may grant extensions in writing for good cause for
21 this reporting requirement.

22 (c) Within 30 days following the creation or dissolution
23 of a local government within their jurisdiction after June 30,
24 2027, each county clerk shall notify the Comptroller
25 electronically in writing of the name of the local government
26 along with contact information for the elected or appointed

1 office holders of the local government and their positions in
2 a manner and format determined by the Comptroller. The
3 Comptroller may grant extensions in writing for good cause for
4 this reporting requirement.

5 (d) The Comptroller shall charge a county clerk a daily
6 fee of no more than \$10 and no less than \$0 per day late for
7 delinquent reporting under this Section. All fees collected
8 under this subsection shall be deposited into the
9 Comptroller's Administrative Fund.

10 Section 15-10. Limited procedures.

11 (a) The Comptroller shall develop a template for the
12 auditing committees of Category 1 governments to perform and
13 report on their activities inspecting the local government's
14 records for the fiscal year under review, with the advice of
15 the Local Government Advisory Board and a statewide CPA
16 organization.

17 (b) The template shall be written in plain language with
18 procedures for the auditing committees of Category 1
19 governments to perform and document its:

20 (1) sampling of disbursements during the fiscal year
21 and the testing of the selected disbursements to determine
22 each sampled disbursement was properly recorded in the
23 financial records and was supported by adequate
24 documentation, including invoices, receipts, or contracts,
25 as applicable;

1 (2) sampling of receipts during the fiscal year and
2 the testing of the selected receipts to determine each
3 sampled receipt was properly recorded in the financial
4 records, was supported by adequate documentation, and was
5 promptly deposited into the appropriate account no later
6 than 2 working days after receipt; and

7 (3) performing the local government's reconciliations
8 of its financial records to the records of third parties,
9 including, but not limited to, bank statements, investment
10 reports, and other external documents, during the fiscal
11 year.

12 (c) The template shall include a section for the
13 responsible officials and management of the local government
14 to submit their written views regarding the findings and
15 conclusions of the auditing committee. The template shall also
16 include a section for the auditing committee to respond to any
17 written views from the responsible officials and management,
18 particularly if those views are inconsistent with or in
19 conflict with the results of the inspection.

20 (d) For each fiscal year beginning after December 31,
21 2027, the Comptroller shall publish on the Comptroller's
22 official website, no later than November 15 of the current
23 calendar year, the template to be used by auditing committees
24 of Category 1 governments for inspecting the local
25 government's records for the fiscal year beginning after
26 December 31 of the current calendar year.

1 Section 15-15. Agreed-upon procedures.

2 (a) The Comptroller shall develop minimum AUPs specific to
3 each type of local government subject to this Act for the
4 fiscal year under review, with the advice of the Local
5 Government Advisory Board and a statewide CPA organization.

6 (b) For all local governments, the AUPs shall be written
7 by the Comptroller using plain language, insofar as
8 practicable. The Comptroller shall write specific and
9 objective procedures designed to be performed by a CPA firm
10 over a completed fiscal year to provide factual findings
11 regarding:

12 (1) compliance by the local government and its
13 responsible officials and agents with the training
14 requirements and public records disclosures laws under the
15 Freedom of Information Act;

16 (2) compliance by the local government and its
17 responsible officials and agents with the training
18 requirements under the Open Meetings Act;

19 (3) compliance by the local government and its
20 responsible officials and agents with the records
21 retention requirements under the Local Records Act;

22 (4) accountability for capital assets and leased
23 assets;

24 (5) compliance with applicable laws, rules, and
25 regulations regarding the compensation of the local

1 government's responsible officials and all other elected
2 or appointed officials;

3 (6) compliance with applicable laws, rules, and
4 regulations regarding accounts at banks or savings and
5 loan associations;

6 (7) compliance with bond requirements;

7 (8) testing of a sample of disbursements for
8 appropriate internal controls and compliance with
9 applicable laws, rules, and regulations;

10 (9) testing of a sample of receipts for appropriate
11 internal controls and compliance with applicable laws,
12 rules, and regulations, including timely deposit
13 requirements;

14 (10) compliance with significant statutory reporting
15 requirements;

16 (11) for community colleges, procedures regarding a
17 student enrollments and other bases upon which claims are
18 filed with the Illinois Community College Board, with the
19 advice of the Illinois Community College Board;

20 (12) for fire protection districts and municipalities,
21 procedures regarding disbursements to a foreign fire
22 insurance board were used by the foreign fire insurance
23 board only for the maintenance, use, and benefit of the
24 department under Section 11-10-2 of the Illinois Municipal
25 Code and Section 11i of the Fire Protection District Act;
26 and

1 (13) for fire protection districts, when a district
2 purchases fire protection services from any organization,
3 procedures regarding compliance with the terms of the
4 contract as it relates to financial matters, including,
5 but not limited to, the amount charged to the purchasing
6 Fire Protection District.

7 The Comptroller may establish such other procedures as
8 deemed necessary to assess the accountability of responsible
9 officials and management at the local government, after
10 determining the perceived benefit of the additional
11 accountability procedures outweigh the perceived costs to be
12 incurred from implementing such procedures.

13 Section 15-20. Agreed-upon procedures.

14 (a) The Comptroller shall develop consistent AUPs specific
15 to each redevelopment project under Division 74.4 of the
16 Illinois Municipal Code or redevelopment project under
17 Division 74.6 of the Illinois Municipal Code for the fiscal
18 year under review, with the advice of the Local Government
19 Advisory Board and a statewide CPA organization.

20 (b) For all local governments, the AUPs shall be written
21 by the Comptroller using plain language, insofar as
22 practicable. The Comptroller shall write specific and
23 objective procedures designed to be performed by a CPA firm
24 over a completed fiscal year to provide factual findings
25 regarding:

1 (1) the date each redevelopment project area was
2 designated or terminated;

3 (2) the balance in the special tax allocation fund at
4 the beginning of the fiscal year, all receipts deposited
5 into the special tax allocation fund by source, all
6 disbursements from the special tax allocation fund by
7 category of permissible redevelopment project cost, and
8 the balance in the special tax allocation fund at the end
9 of the fiscal year on the cash basis of accounting;

10 (3) a breakdown of the balance in the special tax
11 allocation fund at the end of the fiscal year identifying
12 any portion of the balance that is required, pledged,
13 earmarked, or otherwise designated for payment of or
14 securing of obligations and anticipated redevelopment
15 project costs or surplus; and

16 (4) the nature of outstanding obligations of the
17 special tax allocation fund, including the projected debt
18 service including required reserves and debt coverage and
19 actual debt service of the special tax allocation fund.

20 The Comptroller may establish such other procedures as
21 deemed necessary to assess the accountability of responsible
22 officials and management at the local government about a
23 redevelopment project under Division 74.4 of the Illinois
24 Municipal Code or redevelopment project under Division 74.6 of
25 the Illinois Municipal Code, after determining the perceived
26 benefit of the additional accountability procedures outweigh

1 the perceived costs to be incurred from implementing such
2 procedures.

3 Section 15-25. Guidelines for circuit clerks.

4 (a) The Comptroller shall develop, maintain, and publish
5 the guidelines for circuit clerks, with the advice of the
6 Local Government Advisory Board, the Administrative Office of
7 the Illinois Courts, a Statewide organization representing
8 circuit clerks, and a Statewide CPA organization.

9 (b) For all fiscal years beginning after December 31,
10 2027, the Comptroller shall prescribe the format of the annual
11 written report submitted by each county's independent CPA firm
12 retained by the responsible officials under Article 5 prepared
13 in accordance with the guidelines.

14 (c) For all fiscal years beginning after December 31,
15 2027, the guidelines shall establish procedures for each
16 county's independent CPA firm to conduct, for each fiscal
17 year, a compliance examination under the attestation standards
18 and GAGAS to:

19 (1) examine whether fees, fines, surcharges, costs,
20 penalties, bonds, and judgments were properly collected
21 and disbursed to the appropriate entities in compliance
22 with applicable laws and other requirements, limited to
23 those situations in which applicable laws, rules,
24 regulations, and court orders require the circuit clerk to
25 collect, hold, and disburse moneys to applicable parties

1 or entities, excluding moneys already on deposit in county
2 accounts controlled by other county officials or funds
3 used to finance the regular operations of the circuit
4 clerk's office;

5 (2) determine whether the circuit clerk has complied,
6 in all material respects, with applicable laws, rules,
7 regulations, and court orders in its financial and fiscal
8 operations;

9 (3) determine whether moneys or negotiable securities
10 or similar assets handled by the circuit clerk or held in
11 trust by the circuit clerk have been properly and legally
12 administered, and the accounting and recordkeeping thereto
13 is proper, accurate, and in accordance with law; and

14 (4) obtain a sufficient understanding of internal
15 control over compliance relevant to the specified
16 requirements to plan the engagement, assess control risk
17 for compliance with the specified requirements, and design
18 procedures to achieve the objectives of the attestation
19 engagement.

20 (d) For all fiscal years beginning after December 31,
21 2027, the guidelines shall require circuit clerks to prepare,
22 for each fiscal year, a schedule of accountabilities under the
23 cash basis of accounting which includes all accounts and funds
24 where applicable laws, rules, regulations, and court orders
25 require the circuit clerk to collect, hold, and disburse
26 moneys to applicable parties or entities, excluding moneys

1 already on deposit in county accounts controlled by other
2 county officials or funds used to finance the regular
3 operations of the circuit clerk's office.

4 (e) The guidelines shall prohibit the local government's
5 independent CPA firm from gathering data, categorizing or
6 organizing data, or preparing the schedule of
7 accountabilities.

8 (f) For all fiscal years beginning after December 31,
9 2027, the guidelines shall require the circuit clerk to
10 furnish the draft schedule of accountabilities to the local
11 government's independent CPA firm to examine the schedule of
12 accountabilities. The guidelines shall require each county's
13 independent CPA firm to conduct, for each fiscal year, a
14 compliance examination to examine the schedule of
15 accountabilities to obtain reasonable assurance that the:

16 (1) schedule of accountabilities, including its
17 footnotes, is complete and accurately presented in
18 accordance with the guidelines, and the beginning and
19 ending balances reconcile to the circuit clerk's cash,
20 savings, and investment accounts;

21 (2) reported events and transactions are accurately
22 recorded, properly classified, complete, and occurred
23 within the fiscal year under examination; and

24 (3) reported balances of cash, savings, and investment
25 accounts exist, are completely reported, the circuit
26 clerk's rights and obligations related to those moneys are

1 not in question, and account valuations are confirmed.

2 (g) For all fiscal years beginning after December 31,
3 2027, the guidelines shall require each county's independent
4 CPA firm to express an opinion on whether the schedule of
5 accountabilities is fairly stated, in all material respects,
6 in relation to the county's financial statements as a whole in
7 accordance with GAAS.

8 (h) For all fiscal years beginning after December 31,
9 2027, upon a written agreement between the Comptroller and the
10 Administrative Office of the Illinois Courts, the guidelines
11 may require each county's independent CPA firm to express an
12 opinion on whether other reports used by the Administrative
13 Office of the Illinois Courts are fairly stated, in all
14 material respects, in relation to the county's financial
15 statements as a whole in accordance with GAAS.

16 Article 20. MISCELLANEOUS PROVISIONS

17 Section 20-5. Assurances. Each local government shall
18 establish and maintain a system, or systems, of internal
19 fiscal and administrative controls, which shall provide
20 assurance that:

21 (1) resources are used efficiently, effectively, and
22 in compliance with applicable law;

23 (2) obligations and costs are in compliance with
24 applicable law;

1 (3) funds, property, and other assets and resources
2 are safeguarded against waste, loss, unauthorized use, and
3 misappropriation; and

4 (4) revenues, receipts, expenses, disbursements,
5 expenditures, and transfers of assets, resources, or funds
6 applicable to operations are properly recorded and
7 accounted for to permit the preparation of accounts and
8 reliable financial and statistical reports and to maintain
9 accountability over the local government's resources.

10 Section 20-10. Conflicts of interest.

11 (a) Each local government shall maintain an appropriate
12 segregation of duties to prevent conflicts of interest and
13 ensure proper internal controls that its resources are used
14 appropriately and financial transactions are properly
15 authorized, recorded, and monitored.

16 (b) In instances where segregation of duties is not
17 feasible due to limited personnel or other operational
18 constraints, each local government shall implement
19 compensating controls to mitigate the risks associated with
20 the lack of segregation. Such compensating controls shall be
21 designed to provide a reasonable level of assurance that its
22 resources are used appropriately and financial transactions
23 are properly authorized, recorded, and monitored.

24 Section 20-15. Capitalization threshold.

1 (a) The responsible officials of each local government
2 shall establish a capitalization threshold for the various
3 categories of capital assets and leased assets.

4 (b) The responsible officials of each local government
5 shall implement procedures for tracking, managing, and
6 disposing of capital assets and leased assets that either (i)
7 exceed the capitalization threshold established in subsection
8 (a), or (ii) are tangible and movable assets subject to theft,
9 regardless of original cost, including, but not limited to,
10 tools, vehicles, weapons, and items that store data.

11 (c) Each local government's responsible officials shall
12 establish procedures for tracking, managing, and disposing of
13 its capital assets and leased assets which either (i) exceed
14 the capitalization threshold set in subsection (a) or (ii) are
15 tangible and movable assets that are subject to theft
16 regardless of original cost, including, but not limited to,
17 tools, vehicles, and weapons or items that store data.

18 Section 20-20. Audit committees. The responsible officials
19 of a local government may establish and determine the duties
20 and membership of an audit committee, so long as any duties and
21 responsibilities of the audit committee do not conflict with
22 this Act.

23 Section 20-25. Delinquent reports.

24 (a) If a local government fails to comply with the

1 requirements of this Act and is more than 270 days late in
2 meeting its reporting obligations, after considering any
3 extensions granted by the Comptroller, the Comptroller shall
4 review the local government's actions. The review shall assess
5 whether the local government is taking appropriate corrective
6 action to bring itself into compliance with the provisions of
7 this Act.

8 (b) If the Comptroller's review determines the local
9 government is implementing appropriate corrective action in a
10 timely manner, the Comptroller shall communicate the delay in
11 writing to the local government's responsible officials and
12 the Comptroller shall post the written letter in the location
13 where the local government's missing filing would otherwise
14 have been posted within the Local Government Registry.

15 Thereafter, the Comptroller shall review the local
16 government's actions taken at least every 28 days until either
17 (i) the local government comes into compliance with the Act or
18 (ii) the Comptroller determines the local government is not
19 implementing appropriate corrective action in a timely manner.

20 (c) If the Comptroller determines that the local
21 government is not implementing appropriate corrective action
22 in a timely manner, the Comptroller shall communicate the
23 delay in writing to the local government's responsible
24 officials and the Comptroller shall post the written letter in
25 the location where the local government's missing filing would
26 otherwise have been posted within the Local Government

1 Registry.

2 (d) If the Comptroller determines that the local
3 government is not implementing appropriate corrective action
4 in a timely manner, the Comptroller shall request the Attorney
5 General to seek an appropriate judicial remedy to compel the
6 responsible officials and management of the local government
7 to perform their duties under this Act in a timely manner.

8 Section 20-30. Rules. The Comptroller shall adopt
9 administrative rules pursuant to the Illinois Administrative
10 Procedure Act to implement and enforce the provisions of this
11 Act.

12 Section 20-35. Other duties of responsible officials. This
13 Act does not relieve any member of the responsible officials
14 or management of a local government of any other duties
15 required by law of that person with respect to the auditing of
16 public accounts or the disbursement of public funds.

17 Section 20-40. Reports to other State agencies.
18 Notwithstanding any other provision to the contrary, any local
19 government that files reports with the Comptroller in
20 compliance with this Act shall not be required to file the same
21 report with any State agencies as defined in the Illinois
22 State Auditing Act. All state agencies may obtain copies of
23 any report filed with the Comptroller in compliance with this

1 Act.

2 Section 20-45. Effect on taxes. Failure of the responsible
3 officials of any local government to comply with the
4 provisions of this Act does not affect the legality of taxes
5 levied for any of the funds of the local government.

6 Section 20-50. Home rule. A home rule municipality may not
7 regulate financial reporting in a manner inconsistent with
8 this Act. This Act is a limitation under subsection (i) of
9 Section 6 of Article VII of the Illinois Constitution on the
10 concurrent exercise by home rule units of powers and functions
11 exercised by the State.

12 Article 900.

13 Section 900-5. The Intergovernmental Cooperation Act is
14 amended by changing Section 3.1 and by adding Section 10 as
15 follows:

16 (5 ILCS 220/3.1) (from Ch. 127, par. 743.1)

17 Sec. 3.1. Municipal Joint Action Water Agency.

18 (a) Any municipality or municipalities of this State, any
19 county or counties of this State, any township in a county with
20 a population under 700,000 of this State, any public water
21 district or districts of this State, State university, or any

1 combination thereof may, by intergovernmental agreement,
2 establish a Municipal Joint Action Water Agency to provide
3 adequate supplies of water on an economical and efficient
4 basis for member municipalities, public water districts and
5 other incorporated and unincorporated areas within such
6 counties. Any such Agency shall itself be a municipal
7 corporation, public body politic and corporate. A Municipal
8 Joint Action Water Agency so created shall not itself have
9 taxing power except as hereinafter provided.

10 A Municipal Joint Action Water Agency shall be established
11 by an intergovernmental agreement among the various member
12 municipalities, public water districts, townships, State
13 universities, and counties, upon approval by an ordinance
14 adopted by the corporate authorities of each member
15 municipality, public water district, township, State
16 university, or county. This agreement may be amended at any
17 time upon the adoption of concurring ordinances by the
18 corporate authorities of all member municipalities, public
19 water districts, townships, State universities, and counties.
20 The agreement may provide for additional municipalities,
21 public water districts, any State universities, townships in
22 counties with a population under 700,000, or counties to join
23 the Agency upon adoption of an ordinance by the corporate
24 authorities of the joining municipality, public water
25 district, township, or county, and upon such consents,
26 conditions and approvals of the governing body of the

1 Municipal Joint Action Water Agency and of existing member
2 municipalities, public water districts, townships, State
3 universities, and counties as shall be provided in the
4 agreement. The agreement shall provide the manner and terms on
5 which any municipality, public water district, township, or
6 county may withdraw from membership in the Municipal Joint
7 Action Water Agency and on which the Agency may terminate and
8 dissolve in whole or in part. The agreement shall set forth the
9 corporate name of the Municipal Joint Action Water Agency and
10 its duration. Promptly upon any agreement establishing a
11 Municipal Joint Action Water Agency being entered into, or
12 upon the amending of any such agreement, a copy of such
13 agreement or amendment shall be filed in the office of the
14 Secretary of State of Illinois. Promptly upon the addition or
15 withdrawal of any municipality, public water district,
16 township in a county with a population under 700,000, or
17 county, or upon the dissolution of a Municipal Joint Action
18 Water Agency, that fact shall be certified by an officer of the
19 Agency to the Secretary of State of Illinois.

20 (b) The governing body of any Municipal Joint Action Water
21 Agency established pursuant to this Section 3.1 shall be a
22 Board of Directors. There shall be one Director from each
23 member municipality, public water district, township, State
24 university, and county of the Municipal Joint Action Water
25 Agency appointed by ordinance of the corporate authorities of
26 the municipality, public water district, township, or county.

1 Each Director shall have one vote, and shall meet the
2 requirements of paragraphs (1) or (2), as applicable.

3 (1) Each Director shall be the Mayor or President of
4 the member municipality, or the chairman of the board of
5 trustees of the member public water district, the
6 supervisor of the member township, the appointee of the
7 State university, or the chairman of the county board or
8 chief executive officer of the member county or a county
9 board member appointed by the chairman of the county board
10 of the member county, appointing the Director; an elected
11 member of the corporate authorities of that municipality,
12 public water district, township, or county; or other
13 elected official of the appointing municipality, public
14 water district, township, or county. Any agreement
15 establishing a Municipal Joint Action Water Agency shall
16 specify the period during which a Director shall hold
17 office and may provide for the appointment of Alternate
18 Directors from member municipalities, public water
19 districts, townships, or counties. The Board of Directors
20 shall elect one Director to serve as Chairman, and shall
21 elect persons, who need not be Directors, to such other
22 offices as shall be designated in the agreement.

23 (2) For any Municipal Joint Action Water Agency
24 established after the effective date of this amendatory
25 Act of the 100th General Assembly, each Director shall
26 either: (i) meet the qualifications specified under

1 paragraph (1); or (ii) be an appointed official of a
2 member municipality, public water district, township,
3 State university, or county, as designated by ordinance or
4 other official action, from time to time by the corporate
5 authorities of the member municipality, public water
6 district, township, State university, or county.

7 The Board of Directors shall determine the general policy
8 of the Municipal Joint Action Water Agency, shall approve the
9 annual budget, shall make all appropriations (which may
10 include appropriations made at any time in addition to those
11 made in any annual appropriation document), shall approve all
12 contracts for the purchase or sale of water, shall adopt any
13 resolutions providing for the issuance of bonds or notes by
14 the Agency, shall adopt its by-laws, rules and regulations,
15 and shall have such other powers and duties as may be
16 prescribed in the agreement. Such agreement may further
17 specify those powers and actions of the Municipal Joint Action
18 Water Agency which shall be authorized only upon votes of
19 greater than a majority of all Directors or only upon consents
20 of the corporate authorities of a certain number of member
21 municipalities, public water districts, townships, State
22 universities, or counties.

23 The agreement may provide for the establishment of an
24 Executive Committee to consist of the municipal manager or
25 other elected or appointed official of each member
26 municipality, public water district, township, State

1 university, or county, as designated by ordinance or other
2 official action, from time to time by the corporate
3 authorities of the member municipality, public water district,
4 township, State university, or county, and may prescribe
5 powers and duties of the Executive Committee for the efficient
6 administration of the Agency.

7 (c) A Municipal Joint Action Water Agency established
8 pursuant to this Section 3.1 may plan, construct, improve,
9 extend, acquire, finance (including the issuance of revenue
10 bonds or notes as provided in this Section 3.1), operate,
11 maintain, and contract for a joint waterworks or water supply
12 system which may include, or may consist of, without
13 limitation, facilities for receiving, storing, and
14 transmitting water from any source for supplying water to
15 member municipalities, public water districts, townships, or
16 counties (including county special service areas created under
17 the Special Service Area Tax Act and county service areas
18 authorized under the Counties Code), or other public agencies,
19 persons, or corporations. Facilities of the Municipal Joint
20 Action Water Agency may be located within or without the
21 corporate limits of any member municipality.

22 A Municipal Joint Action Water Agency shall have such
23 powers as shall be provided in the agreement establishing it,
24 which may include, but need not be limited to, the following
25 powers:

26 (i) to sue or be sued;

1 (ii) to apply for and accept gifts or grants or loans
2 of funds or property or financial or other aid from any
3 public agency or private entity;

4 (iii) to acquire, hold, sell, lease as lessor or
5 lessee, transfer or dispose of such real or personal
6 property, or interests therein, as it deems appropriate in
7 the exercise of its powers, and to provide for the use
8 thereof by any member municipality, public water district,
9 township, or county;

10 (iv) to make and execute all contracts and other
11 instruments necessary or convenient to the exercise of its
12 powers (including contracts with member municipalities,
13 with public water districts, with townships, and with
14 counties on behalf of county service areas); and

15 (v) to employ agents and employees and to delegate by
16 resolution to one or more of its Directors or officers
17 such powers as it may deem proper.

18 Member municipalities, public water districts, townships,
19 State universities, or counties may, for the purposes of, and
20 upon request by, the Municipal Joint Action Water Agency,
21 exercise the power of eminent domain available to them, convey
22 property so acquired to the Agency for the cost of
23 acquisition, and be reimbursed for all expenses related to
24 this exercise of eminent domain power on behalf of the Agency.

25 All property, income and receipts of or transactions by a
26 Municipal Joint Action Water Agency shall be exempt from all

1 taxation, the same as if it were the property, income or
2 receipts of or transaction by the member municipalities,
3 public water districts, townships, State universities, or
4 counties.

5 (d) A Municipal Joint Action Water Agency established
6 pursuant to this Section 3.1 shall have the power to buy water
7 and to enter into contracts with any person, corporation or
8 public agency (including any member municipality, public water
9 district, township, or county) for that purpose. Any such
10 contract made by an Agency for a supply of water may contain
11 provisions whereby the Agency is obligated to pay for the
12 supply of water without setoff or counterclaim and
13 irrespective of whether the supply of water is ever furnished,
14 made available or delivered to the Agency or whether any
15 project for the supply of water contemplated by any such
16 contract is completed, operable or operating and
17 notwithstanding any suspension, interruption, interference,
18 reduction or curtailment of the supply of water from such
19 project. Any such contract may provide that if one or more of
20 the other purchasers defaults in the payment of its
21 obligations under such contract or a similar contract made
22 with the supplier of the water one or more of the remaining
23 purchasers party to such contract or such similar contract
24 shall be required to pay for all or a portion of the
25 obligations of the defaulting purchasers. No such contract may
26 have a term in excess of 50 years.

1 A Municipal Joint Action Water Agency shall have the power
2 to sell water and to enter into contracts with any person,
3 corporation or public agency (including any member
4 municipality, any public water district, any township, any
5 State university, or any county on behalf of a county service
6 area as set forth in this Section) for that purpose. No such
7 contract may have a term in excess of 50 years. Any such
8 contract entered into to sell water to a public agency may
9 provide that the payments to be made thereunder by such public
10 agency shall be made solely from revenues to be derived by such
11 public agency from the operation of its waterworks system or
12 its combined waterworks and sewerage system. Any public agency
13 so contracting to purchase water shall establish from time to
14 time such fees and charges for its water service or combined
15 water and sewer service as will produce revenues sufficient at
16 all times to pay its obligations to the Agency under the
17 purchase contract. Any such contract so providing shall not
18 constitute indebtedness of such public agency so contracting
19 to buy water within the meaning of any statutory or
20 constitutional limitation. Any such contract of a public
21 agency to buy water shall be a continuing, valid and binding
22 obligation of such public agency payable from such revenues.

23 A Municipal Joint Action Water Agency shall establish fees
24 and charges for the purchase of water from it or for the use of
25 its facilities. No prior appropriation shall be required by
26 either the Municipal Joint Action Water Agency or any public

1 agency before entering into any contract authorized by this
2 paragraph (d).

3 The changes in this Section made by this amendatory Act of
4 1984 are intended to be declarative of existing law.

5 (e) 1. A Municipal Joint Action Water Agency established
6 pursuant to this Section 3.1 may, from time to time, borrow
7 money and, in evidence of its obligation to repay the
8 borrowing, issue its negotiable water revenue bonds or notes
9 pursuant to this paragraph (e) for any of the following
10 purposes: for paying costs of constructing, acquiring,
11 improving or extending a joint waterworks or water supply
12 system; for paying other expenses incident to or incurred in
13 connection with such construction, acquisition, improvement or
14 extension; for repaying advances made to or by the Agency for
15 such purposes; for paying interest on the bonds or notes until
16 the estimated date of completion of any such construction,
17 acquisition, improvement or extension and for such period
18 after the estimated completion date as the Board of Directors
19 of the Agency shall determine; for paying financial, legal,
20 administrative and other expenses of the authorization,
21 issuance, sale or delivery of bonds or notes; for paying costs
22 of insuring payment of the bonds or notes; for providing or
23 increasing a debt service reserve fund with respect to any or
24 all of the Agency's bonds or notes; and for paying, refunding
25 or redeeming any of the Agency's bonds or notes before, after
26 or at their maturity, including paying redemption premiums or

1 interest accruing or to accrue on such bonds or notes being
2 paid or redeemed or for paying any other costs in connection
3 with any such payment or redemption.

4 2. Any bonds or notes issued pursuant to this paragraph
5 (e) by a Municipal Joint Action Water Agency shall be
6 authorized by a resolution of the Board of Directors of the
7 Agency adopted by the affirmative vote of Directors from a
8 majority of the member municipalities, public water districts,
9 townships, State universities, and counties, and any
10 additional requirements as may be set forth in the agreement
11 establishing the Agency. The authorizing resolution may be
12 effective immediately upon its adoption. The authorizing
13 resolution shall describe in a general way any project
14 contemplated to be financed by the bonds or notes, shall set
15 forth the estimated cost of the project and shall determine
16 its period of usefulness. The authorizing resolution shall
17 determine the maturity or maturities of the bonds or notes,
18 the rate or rates at which the bonds or notes are to bear
19 interest and all the other terms and details of the bonds or
20 notes. All such bonds or notes shall mature within the period
21 of estimated usefulness of the project with respect to which
22 such bonds or notes are issued, as determined by the Board of
23 Directors, but in any event not more than 50 years from their
24 date of issue. The bonds and notes may bear interest, payable
25 at such times, at a rate or rates not exceeding the maximum
26 rate established in the Bond Authorization Act, as from time

1 to time in effect. Bonds or notes of a Municipal Joint Action
2 Water Agency shall be sold in such manner as the Board of
3 Directors of the Agency shall determine, either at par or at a
4 premium or discount, but such that the effective interest cost
5 (excluding any redemption premium) to the Agency of the bonds
6 or notes shall not exceed a rate equal to the rate of interest
7 specified in the Act referred to in the preceding sentence.

8 The resolution authorizing the issuance of any bonds or
9 notes pursuant to this paragraph (e) shall constitute a
10 contract with the holders of the bonds and notes. The
11 resolution may contain such covenants and restrictions with
12 respect to the purchase or sale of water by the Agency and the
13 contracts for such purchases or sales, the operation of the
14 joint waterworks system or water supply system, the issuance
15 of additional bonds or notes by the Agency, the security for
16 the bonds and notes, and any other matters, as may be deemed
17 necessary or advisable by the Board of Directors to assure the
18 payment of the bonds or notes of the Agency.

19 3. The resolution authorizing the issuance of bonds or
20 notes by a Municipal Joint Action Water Agency shall pledge
21 and provide for the application of revenues derived from the
22 operation of the Agency's joint waterworks or water supply
23 system (including from contracts for the sale of water by the
24 Agency) and investment earnings thereon to the payment of the
25 cost of operation and maintenance of the system (including
26 costs of purchasing water), to provision of adequate

1 depreciation, reserve or replacement funds with respect to the
2 system or the bonds or notes, and to the payment of principal,
3 premium, if any, and interest on the bonds or notes of the
4 Agency (including amounts for the purchase of such bonds or
5 notes). The resolution shall provide that revenues of the
6 Municipal Joint Action Water Agency so derived from the
7 operation of the system, sufficient (together with other
8 receipts of the Agency which may be applied to such purposes)
9 to provide for such purposes, shall be set aside as collected
10 in a separate fund or funds and used for such purposes. The
11 resolution may provide that revenues not required for such
12 purposes may be used for any proper purpose of the Agency or
13 may be returned to member municipalities.

14 Any notes of a Municipal Joint Action Water Agency issued
15 in anticipation of the issuance of bonds by it may, in
16 addition, be secured by a pledge of proceeds of bonds to be
17 issued by the Agency, as specified in the resolution
18 authorizing the issuance of such notes.

19 4. (i) Except as provided in clauses (ii) and (iii) of this
20 subparagraph 4 of this paragraph (e), all bonds and notes of
21 the Municipal Joint Action Water Agency issued pursuant to
22 this paragraph (e) shall be revenue bonds or notes. Such
23 revenue bonds or notes shall have no claim for payment other
24 than from revenues of the Agency derived from the operation of
25 its joint waterworks or water supply system (including from
26 contracts for the sale of water by the Agency) and investment

1 earnings thereon, from bond or note proceeds and investment
2 earnings thereon, or from such other receipts of the Agency as
3 the agreement establishing the Agency may authorize to be
4 pledged to the payment of revenue bonds or notes, all as and to
5 the extent as provided in the resolution of the Board of
6 Directors authorizing the issuance of the revenue bonds or
7 notes. Revenue bonds or notes issued by a Municipal Joint
8 Action Water Agency pursuant to this paragraph (e) shall not
9 constitute an indebtedness of the Agency or of any member
10 municipality, public water district, township, or county
11 within the meaning of any constitutional or statutory
12 limitation. It shall be plainly stated on each revenue bond
13 and note that it does not constitute an indebtedness of the
14 Municipal Joint Action Water Agency or of any member
15 municipality, public water district, township, or county
16 within the meaning of any constitutional or statutory
17 limitation.

18 (ii) If the Agreement so provides and subject to the
19 referendum provided for in clause (iii) of this subparagraph 4
20 of this paragraph (e), the Municipal Joint Action Water Agency
21 may borrow money for corporate purposes on the credit of the
22 Municipal Joint Action Water Agency, and issue general
23 obligation bonds therefor, in such amounts and form and on
24 such conditions as it shall prescribe, but shall not become
25 indebted in any manner or for any purpose in an amount
26 including existing indebtedness in the aggregate which exceeds

1 5.75% of the aggregate value of the taxable property within
2 the boundaries of the participating municipalities, public
3 water districts, townships, and county service areas within a
4 member county determined by the governing body of the county
5 by resolution to be served by the Municipal Joint Action Water
6 Agency (including any territory added to the Agency after the
7 issuance of such general obligation bonds), collectively
8 defined as the "Service Area", as equalized and assessed by
9 the Department of Revenue and as most recently available at
10 the time of the issue of said bonds. Before or at the time of
11 incurring any such general obligation indebtedness, the
12 Municipal Joint Action Water Agency shall provide for the
13 collection of a direct annual tax, which shall be unlimited as
14 to rate or amount, sufficient to pay the interest on such debt
15 as it falls due and also to pay and discharge the principal
16 thereof at maturity, which shall be within 40 years after the
17 date of issue thereof. Such tax shall be levied upon and
18 collected from all of the taxable property within the
19 territorial boundaries of such Service Area at the time of the
20 referendum provided for in clause (iii) and shall be levied
21 upon and collected from all taxable property within the
22 boundaries of any territory subsequently added to the Service
23 Area. Dissolution of the Municipal Joint Action Water Agency
24 for any reason shall not relieve the taxable property within
25 such Service Area from liability for such tax. Liability for
26 such tax for property transferred to or released from such

1 Service Area shall be determined in the same manner as for
2 general obligation bonds of such county, if in an
3 unincorporated area, and of such municipality, if within the
4 boundaries thereof. The clerk or other officer of the
5 Municipal Joint Action Water Agency shall file a certified
6 copy of the resolution or ordinance by which such bonds are
7 authorized to be issued and such tax is levied with the County
8 Clerk or Clerks of the county or counties containing the
9 Service Area, and such filing shall constitute, without the
10 doing of any other act, full and complete authority for such
11 County Clerk or Clerks to extend such tax for collection upon
12 all the taxable property within the Service Area subject to
13 such tax in each and every year, as required, in amounts
14 sufficient to pay the principal of and interest on such bonds,
15 as aforesaid, without limit as to rate or amount. Such tax
16 shall be in addition to and in excess of all other taxes
17 authorized to be levied by the Municipal Joint Action Water
18 Agency or by such county, municipality, township, or public
19 water district. The issuance of such general obligation bonds
20 shall be subject to the other provisions of this paragraph
21 (e), except for the provisions of clause (i) of this
22 subparagraph 4.

23 (iii) No issue of general obligation bonds of the
24 Municipal Joint Action Water Agency (except bonds to refund an
25 existing bonded indebtedness) shall be authorized unless the
26 Municipal Joint Action Water Agency certifies the proposition

1 of issuing such bonds to the proper election authorities, who
 2 shall submit the proposition to the voters in the Service Area
 3 at an election in accordance with the general election law,
 4 and the proposition has been approved by a majority of those
 5 voting on the proposition.

6 The proposition shall be substantially in the following
 7 form:

8 -----

<p>9 Shall general obligation 10 bonds for the purpose of (state 11 purpose), in the sum not to 12 exceed \$....(insert amount), 13 be issued by the 14 (insert corporate name of the 15 Municipal Joint Action Water 16 Agency)?</p>	<p>Yes ----- No</p>
--	---

17 -----

18 5. As long as any bonds or notes of a Municipal Joint
 19 Action Water Agency created pursuant to this Section 3.1 are
 20 outstanding and unpaid, the Agency shall not terminate or
 21 dissolve and, except as permitted by the resolution or
 22 resolutions authorizing outstanding bonds or notes, no member
 23 municipality, public water district, township, or county may
 24 withdraw from the Agency. While any such bonds or notes are
 25 outstanding, all contracts for the sale of water by the Agency
 26 to member municipalities, public water districts, townships,

1 or counties shall be irrevocable except as permitted by the
2 resolution or resolutions authorizing such bonds or notes. The
3 Agency shall establish fees and charges for its operations
4 sufficient to provide adequate revenues to meet all of the
5 requirements under its various resolutions authorizing bonds
6 or notes.

7 6. A holder of any bond or note issued pursuant to this
8 paragraph (e) may, in any civil action, mandamus or other
9 proceeding, enforce and compel performance of all duties
10 required to be performed by the Agency or such counties, as
11 provided in the authorizing resolution, or by any of the
12 public agencies contracting with the Agency to purchase water,
13 including the imposition of fees and charges, the collection
14 of sufficient revenues and the proper application of revenues
15 as provided in this paragraph (e) and the levying, extension
16 and collection of such taxes.

17 7. In addition, the resolution authorizing any bonds or
18 notes issued pursuant to this paragraph (e) may provide for a
19 pledge, assignment, lien or security interest, for the benefit
20 of the holders of any or all bonds or notes of the Agency, (i)
21 on any or all revenues derived from the operation of the joint
22 waterworks or water supply system (including from contracts
23 for the sale of water) and investment earnings thereon or (ii)
24 on funds or accounts securing the payment of the bonds or notes
25 as provided in the authorizing resolution. In addition, such a
26 pledge, assignment, lien or security interest may be made with

1 respect to any receipts of the Agency which the agreement
2 establishing the Agency authorizes it to apply to payment of
3 bonds or notes. Any such pledge, assignment, lien or security
4 interest for the benefit of holders of bonds or notes shall be
5 valid and binding from the time the bonds or notes are issued,
6 without any physical delivery or further act, and shall be
7 valid and binding as against or prior to any claims of any
8 other party having any claims of any kind against the Agency
9 irrespective of whether such other parties have notice of such
10 pledge, assignment, lien or security interest.

11 A resolution of a Municipal Joint Water Agency authorizing
12 the issuance of bonds or notes pursuant to this paragraph (e)
13 may provide for the appointment of a corporate trustee with
14 respect to any or all of such bonds or notes (which trustee may
15 be any trust company or state or national bank having the power
16 of a trust company within Illinois). In that event, the
17 resolution shall prescribe the rights, duties and powers of
18 the trustee to be exercised for the benefit of the Agency and
19 the protection of the holders of such bonds or notes. The
20 resolution may provide for the trustee to hold in trust,
21 invest and use amounts in funds and accounts created as
22 provided in the resolution. The resolution authorizing the
23 bonds or notes may provide for the assignment and direct
24 payment to the trustee of amounts owed by public agencies to
25 the Municipal Joint Action Water Agency under water sales
26 contracts for application by the trustee to the purposes for

1 which such revenues are to be used as provided in this
2 paragraph (e) and as provided in the authorizing resolution.
3 Upon receipt of notice of such assignment, the public agency
4 shall thereafter make the assigned payments directly to such
5 trustee.

6 Nothing in this Section authorizes a Joint Action Water
7 Agency to provide water service directly to residents within a
8 municipality or in territory within one mile or less of the
9 corporate limits of a municipality that operates a public
10 water supply unless the municipality has consented in writing
11 to such service being provided.

12 (f) For fiscal years beginning before January 1, 2028,
13 notwithstanding any other provision of law, the operations and
14 fiscal activities of each municipal joint action water agency
15 are subject to the Governmental Account Audit Act.

16 (g) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law, the operations and
18 fiscal activities of each municipal joint action water agency
19 are subject to the Government Reporting Enhancement and
20 Transparency Act.

21 (Source: P.A. 100-1076, eff. 8-24-18.)

22 (5 ILCS 220/10 new)

23 Sec. 10. Government Reporting Enhancement and Transparency
24 Act.

25 (a) Any separate legal entity, whether currently existing

1 or created in the future, that is established by a public
2 agency subject to the Government Reporting Enhancement and
3 Transparency Act shall also be subject to the Government
4 Reporting Enhancement and Transparency Act for fiscal years
5 beginning after December 31, 2027.

6 (b) For fiscal years ending before January 1, 2028,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of the wastewater
9 treatment authority established by the City of West Chicago
10 and Village of Winfield shall be subject to the Governmental
11 Account Audit Act.

12 (c) For fiscal years beginning after December 31, 2027,
13 the operations and fiscal activities of the wastewater
14 treatment authority established by the City of West Chicago
15 and Village of Winfield shall be subject to the Government
16 Reporting Enhancement and Transparency Act.

17 Section 900-10. The State Comptroller Act is amended by
18 changing Section 23.7 as follows:

19 (15 ILCS 405/23.7)

20 Sec. 23.7. Comptroller; local government and school
21 district registry.

22 (a) Through December 31, 2027, the ~~The~~ Comptroller shall
23 establish and maintain a registry of all units of local
24 government and school districts within the State. Within 60

1 days following the creation or dissolution of a unit of local
2 government or school district, each county clerk shall provide
3 to the Comptroller information for the registry in a manner
4 prescribed by the Comptroller. Information in the registry may
5 include, but shall not be limited to, the name, address, and
6 type of government unit, the names of current elected or
7 appointed office holders, and such other information as the
8 Comptroller may determine. Each county clerk shall notify the
9 Comptroller upon learning of the creation or dissolution of
10 any unit of local government or school district.

11 (b) On and after January 1, 2028, the Comptroller shall
12 maintain a registry of local governments in accordance with
13 the Government Reporting Enhancement and Transparency Act.

14 (Source: P.A. 101-34, eff. 6-28-19.)

15 Section 900-15. The Property Tax Code is amended by adding
16 Section 2-23 as follows:

17 (35 ILCS 200/2-23 new)

18 Sec. 2-23. Government Reporting Enhancement and
19 Transparency Act.

20 (a) For fiscal years ending before January 1, 2028,
21 notwithstanding any other provision of law to the contrary,
22 the operations and fiscal activities of each multi-township
23 assessment district shall be subject to the Governmental
24 Account Audit Act.

1 (b) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of each multi-township
4 assessment district shall be subject to the Government
5 Reporting Enhancement and Transparency Act.

6 (35 ILCS 200/30-30 rep.)

7 (35 ILCS 200/30-31 rep.)

8 Section 900-17. The Property Tax Code is amended by
9 repealing Sections 30-30 and 30-31.

10 Section 900-20. The Public Building Commission Act is
11 amended by changing Section 10 as follows:

12 (50 ILCS 20/10) (from Ch. 85, par. 1040)

13 Sec. 10. Government Reporting Enhancement and Transparency
14 Act.

15 (a) A Public Building Commission shall provide for the
16 proper safekeeping of its records, subject to the provisions
17 of the ~~"The Local Records Act", enacted by the Seventy-second~~
18 ~~General Assembly,~~ and shall keep a minute book for the
19 recording of the corporate action of the Board of
20 Commissioners. A complete record of the meetings and
21 proceedings of the Board of Commissioners shall be kept in
22 such minute book and such minutes shall be signed by the
23 Secretary of the Public Building Commission. The Commission

1 shall keep a true and accurate account of its receipts and
2 disbursements and an annual audit shall be made of its books,
3 records and accounts for fiscal years ending before January 1,
4 2028. The audit shall be presented annually for review to each
5 governing body under whose resolution the Commission is
6 organized. If an audit is not presented on an annual basis, any
7 or all governing bodies under whose resolutions the Commission
8 is organized may order their own audit of the Commission's
9 books, records, and accounts. The Commission shall cooperate
10 by providing all requested documentation. When an audit is
11 conducted at the direction of a governing body, no more than
12 one audit shall be conducted for all governing bodies under
13 whose resolutions the Commission is organized and the audit
14 shall be paid for from Commission funds. All officers and
15 employees authorized to receive or retain the custody of money
16 or to sign vouchers, checks, warrants, or evidences of
17 indebtedness on behalf of the Commission, shall furnish surety
18 bond for the faithful performance of their duties and the
19 faithful accounting of all monies that may come into their
20 hands, in an amount to be fixed and in a form to be approved by
21 the Board of Commissioners.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of a Commission shall be
25 subject to the Government Reporting Enhancement and
26 Transparency Act.

1 (Source: P.A. 90-702, eff. 8-7-98.)

2 Section 900-25. The Local Government Financial Statement
3 Act is amended by changing Section 1 as follows:

4 (50 ILCS 305/1) (from Ch. 85, par. 601)

5 Sec. 1. Through December 31, 2027, the ~~The~~ corporate
6 authorities of all counties and municipal corporations and all
7 public officers who in the discharge of their official duties
8 receive all or any part of their funds from the County
9 Collector or the County Treasurer and all fee officers other
10 than city or village treasurers or municipal officers who are
11 required to file an annual report, which report is required to
12 be published, shall furnish as herein provided, within 60 days
13 after January 1st and July 1st of each year a sworn, detailed
14 and itemized statement of all receipts and expenditures of any
15 character for the preceding 6 months and showing the names,
16 addresses, positions and salaries of every employee of the
17 county office or municipal corporation.

18 A copy of such statement shall be furnished for reference,
19 on request, to all daily newspapers published in each city, in
20 such county, and to the city library of each city. Copies shall
21 also be furnished to the clerk of the circuit court or to the
22 clerk of such municipal corporation, respectively, such copies
23 to be kept available for inspection by persons applying
24 therefor. The governing body of any such county or municipal

1 corporation may direct the publication of such reports,
2 respectively, in one or more daily newspapers respectively
3 published therein, and the city council of cities of 300,000
4 or more population shall so direct the publication thereof.

5 Nothing in this Act shall apply to the corporate
6 authorities or any officer of a county which has a population
7 of more than 3,000,000.

8 (Source: P.A. 86-412.)

9 Section 900-30. The Governmental Account Audit Act is
10 amended by changing Section 4.5 and by adding Sections 7.5 and
11 10.5 as follows:

12 (50 ILCS 310/4.5)

13 Sec. 4.5. Comptroller's Audit Expense Revolving Fund.
14 There is created the Comptroller's Audit Expense Revolving
15 Fund as a special fund to be held by the State Treasurer, ex
16 officio, as custodian, but separate and apart from the funds
17 in the State treasury. The following moneys shall be deposited
18 into that Fund:

19 (1) All moneys received by the Comptroller for
20 reimbursement of the Comptroller's cost of performing
21 audits and preparing or completing reports under Section 4
22 of this Act, Section 6-31004 of the Counties Code, or
23 Section 8-8-4 of the Illinois Municipal Code.

24 (2) All moneys appropriated to that Fund by the

1 General Assembly.

2 Expenditures from the Fund shall be made on vouchers
3 signed by the Comptroller, for the sole purpose of paying the
4 Comptroller's cost of performing audits and preparing or
5 completing reports under Section 4 of this Act, Section
6 6-31004 of the Counties Code, or Section 8-8-4 of the Illinois
7 Municipal Code.

8 The State Treasurer shall invest moneys in the Fund in the
9 same manner and subject to the same restrictions as moneys in
10 the State treasury.

11 Notwithstanding any other provision of law to the
12 contrary, on June 30, 2030, or as soon thereafter as
13 practical, the State Comptroller shall direct and the State
14 Treasurer shall transfer the remaining balance from the
15 Comptroller's Audit Expense Revolving Fund into the
16 Comptroller's Administrative Fund. Upon completion of the
17 transfer, the Comptroller's Audit Expense Revolving Fund is
18 dissolved, and any future deposits due to that Fund and any
19 outstanding obligations or liabilities of that Fund shall pass
20 to the Comptroller's Administrative Fund.

21 (Source: P.A. 88-280.)

22 (50 ILCS 310/7.5 new)

23 Sec. 7.5. Delinquent reports.

24 (a) In this Section:

25 "CPA firm" means a sole proprietorship, corporation,

1 registered limited liability company, partnership,
2 professional service corporation, or any other form of
3 organization issued a license in accordance with the Illinois
4 Public Accounting Act or a CPA firm authorized to use the CPA
5 firm title under Section 5.2 of the Illinois Public Accounting
6 Act.

7 "Responsible officials" means the elected or appointed
8 persons charged with governance and the responsibility for
9 overseeing the strategic direction of the governmental unit
10 and the obligations related to the accountability of the
11 governmental unit.

12 (b) On or after March 15, 2027, if a governmental unit
13 fails to comply with the requirements of this Act or any other
14 State law mandating the governmental unit to undergo an audit
15 and is more than 63 days late in meeting its reporting
16 obligations, after considering any extensions granted by the
17 Comptroller, the Comptroller shall review the governmental
18 unit's actions. The review shall assess whether the
19 governmental unit is taking appropriate corrective action to
20 bring itself into compliance with the provisions of this Act.

21 (c) If the Comptroller's review determines the
22 governmental unit is implementing appropriate corrective
23 action in a timely manner, then the Comptroller shall

24 (1) communicate the delay in writing to the
25 governmental unit's responsible officials and the
26 Comptroller shall post the written letter on the

1 Comptroller's primary website;

2 (2) review the governmental unit's actions taken at
3 least every 28 days until either:

4 (A) the governmental unit complies with this Act;

5 or

6 (B) the Comptroller determines the governmental
7 unit is not implementing appropriate corrective action
8 in a timely manner.

9 (d) If the Comptroller determines that the governmental
10 unit is not implementing appropriate corrective action in a
11 timely manner, then the Comptroller shall communicate the
12 delay in writing to the governmental unit's responsible
13 officials and the Comptroller shall post the written letter on
14 the Comptroller's primary website.

15 (e) The Comptroller may waive, in whole or in part, the
16 requirements of this Act or any other State law, except the
17 requirements of the Government Reporting Enhancement and
18 Transparency Act mandating the governmental unit to undergo an
19 audit, if the waiver is granted in writing and sets forth the
20 specific grounds supporting the determination.

21 A written waiver may be granted upon a finding by the
22 Comptroller that exigent circumstances exist that materially
23 prevent the governmental unit from complying with the
24 requirements of this Act or any other State law except the
25 requirements of the Government Reporting Enhancement and
26 Transparency Act mandating the governmental unit to undergo a

1 financial audit. Exigent circumstances include, but are not
2 limited to, (i) the complete or substantial destruction of the
3 governmental unit's financial or administrative records due to
4 fire, flood, natural disaster, cyber incident, or other
5 catastrophic event; (ii) the sudden dissolution, closure, or
6 legal incapacity of the governmental unit; (iii) the seizure,
7 impoundment, or restriction of access to records resulting
8 from judicial authorized law enforcement activity; (iv) the
9 existence of conditions that would materially limit, restrict,
10 or impair the scope of the engagement such that it is
11 impracticable or impossible to satisfy the requirements
12 prescribed by this Act; or (v) any other extraordinary event
13 or circumstance that renders compliance impracticable.

14 Any written waiver granted by the Comptroller shall be
15 limited in duration to the period reasonably necessary to
16 address the exigent circumstances; to specify whether the
17 written waiver applies to all or only certain requirements of
18 the requirements of this Act or any other State law, except the
19 requirements of the Government Reporting Enhancement and
20 Transparency Act mandating the governmental unit to undergo a
21 financial audit; and to include any conditions, alternative
22 requirements, or remedial measures the Comptroller deems
23 appropriate to protect the public interest.

24 Any written waiver granted by the Comptroller shall be
25 posted on the Comptroller's primary website and shall be
26 delivered by certified mail, return receipt requested, to (i)

1 the responsible officials of the governmental unit and (ii)
2 each member of the General Assembly whose legislative district
3 includes all or any portion of the territory within the
4 jurisdiction of the governmental unit.

5 The Comptroller's determination under this Section is
6 final.

7 (50 ILCS 310/10.5 new)

8 Sec. 10.5. Operability. Notwithstanding any other
9 provision of this Act to the contrary, the provisions of this
10 Act shall only apply to reports for fiscal years ending before
11 January 1, 2028.

12 Section 900-35. The Counties Code is amended by changing
13 Sections 6-31003, 6-31004, 6-31005, 6-31006, 6-31008, 6-31009,
14 6-31010, 6-31011, 6-31012, and 6-31013 and by adding Section
15 6-31007 as follows:

16 (55 ILCS 5/6-31003) (from Ch. 34, par. 6-31003)

17 Sec. 6-31003. Annual audits and reports. For fiscal years
18 ending before January 1, 2028, ~~The~~ county board of each county
19 shall cause an audit of all of the funds and accounts of the
20 county to be performed annually by an auditor or auditors
21 chosen by the county board or by an auditor or auditors
22 retained by the Comptroller, as hereinafter provided. In
23 addition, each county shall file with the Comptroller a

1 financial report containing information required by the
2 Comptroller. Such financial report shall be on a form so
3 designed by the Comptroller as not to require professional
4 accounting services for its preparation. All audits and
5 reports to be filed with the Comptroller under this Section
6 must be submitted electronically and the Comptroller must post
7 the audits and reports on the Internet no later than 45 days
8 after they are received. If the county provides the
9 Comptroller's Office with sufficient evidence that the audit
10 or report cannot be filed electronically, the Comptroller may
11 waive this requirement. The Comptroller must also post a list
12 of counties that are not in compliance with the reporting
13 requirements set forth in this Section.

14 Any financial report under this Section shall include the
15 name of the purchasing agent who oversees all competitively
16 bid contracts. If there is no purchasing agent, the name of the
17 person responsible for oversight of all competitively bid
18 contracts shall be listed.

19 The audit shall commence as soon as possible after the
20 close of each fiscal year and shall be completed within 180
21 days after the close of such fiscal year, unless an extension
22 of time is granted by the Comptroller in writing. Such
23 extension of time shall not exceed 60 days. When the auditor or
24 auditors have completed the audit a full report thereof shall
25 be made and not less than 2 copies of each audit report shall
26 be submitted to the county board. Each audit report shall be

1 signed by the auditor performing the audit and shall include
2 only financial information, findings and conclusions that are
3 adequately supported by evidence in the auditor's working
4 papers to demonstrate or prove, when called upon, the basis
5 for the matters reported and their correctness and
6 reasonableness. In connection with this, each county board
7 shall retain the right of inspection of the auditor's working
8 papers and shall make them available to the Comptroller, or
9 his designee, upon request.

10 Within 60 days of receipt of an audit report, each county
11 board shall file one copy of each audit report and each
12 financial report with the Comptroller and any comment or
13 explanation that the county board may desire to make
14 concerning such audit report may be attached thereto. An audit
15 report which fails to meet the requirements of this Division
16 shall be rejected by the Comptroller and returned to the
17 county board for corrective action. One copy of each such
18 report shall be filed with the county clerk of the county so
19 audited.

20 This Section is a limitation under subsection (i) of
21 Section 6 of Article VII of the Illinois Constitution on the
22 concurrent exercise by home rule counties of powers and
23 functions exercised by the State.

24 (Source: P.A. 101-419, eff. 1-1-20.)

1 Sec. 6-31004. Overdue reports.

2 (a) In the event the required reports for a county are not
3 filed with the Comptroller in accordance with Section 6-31003
4 within 180 days after the close of the fiscal year of the
5 county, the Comptroller shall notify the county board in
6 writing that the reports are due, and may also grant an
7 extension of time of up to 60 days for the filing of the
8 reports. In the event the required reports are not filed
9 within the time specified in such written notice, the
10 Comptroller shall cause the audit to be performed and the
11 audit report prepared by an auditor or auditors.

12 (b) The Comptroller may decline to order an audit and the
13 preparation of an audit report if an initial examination of
14 the books and records of the governmental unit indicates that
15 the books and records of the governmental unit are inadequate
16 or unavailable due to the passage of time or the occurrence of
17 a natural disaster.

18 (c) The State Comptroller may grant extensions for
19 delinquent audits or reports. The Comptroller may charge a
20 county a fee for a delinquent audit or report of \$5 per day for
21 the first 15 days past due, \$10 per day for 16 through 30 days
22 past due, \$15 per day for 31 through 45 days past due, and \$20
23 per day for the 46th day and every day thereafter. These
24 amounts may be reduced at the Comptroller's discretion. All
25 fees collected under this subsection (c) shall be deposited
26 into the Comptroller's Administrative Fund.

1 (d) This Section only applies to audits for fiscal years
2 ending before January 1, 2028.

3 (Source: P.A. 101-419, eff. 1-1-20.)

4 (55 ILCS 5/6-31005) (from Ch. 34, par. 6-31005)

5 Sec. 6-31005. Funds managed by county officials. For
6 officials that leave office prior to January 1, 2027, in ~~in~~
7 addition to any other audit required by this Division, the
8 County Board shall cause an audit to be made of all funds and
9 accounts under the management or control of a county official
10 as soon as possible after such official leaves office for any
11 reason. The audit shall be filed with the county board not
12 later than 180 days after the official leaves office. The
13 audit shall be performed and the audit report shall be
14 prepared and filed with the Chairman of the County Board by an
15 auditor.

16 As used in this Section, "county official" means any
17 elected county officer or any officer appointed by the county
18 board who is charged with the management or control of any
19 county funds; and "audit" means a post facto examination of
20 books, documents, records, and other evidence relating to the
21 obligation, receipt, expenditure or use of public funds of the
22 county, including governmental operations relating to such
23 obligations, receipt, expenditure or use.

24 (Source: P.A. 101-419, eff. 1-1-20.)

1 (55 ILCS 5/6-31006) (from Ch. 34, par. 6-31006)

2 Sec. 6-31006. Audit report.

3 (a) Prior to fiscal year 2019, the audit report shall
4 contain statements that are in conformity with generally
5 accepted public accounting principles or other comprehensive
6 basis of accounting and shall set forth the financial position
7 and the results of financial operations for each fund,
8 account, and office of the county government. The audit report
9 shall also include the professional opinion of the auditor or
10 auditors with respect to the financial status and operations
11 or, if an opinion cannot be expressed, a declaration that such
12 auditor is unable to express such opinion and an explanation
13 of the reasons he or she cannot do so. Each audit report shall
14 include the certification of the auditor or auditors making
15 the audit that the audit has been performed in compliance with
16 generally accepted auditing standards. Each audit report filed
17 with the Comptroller shall be accompanied by a copy of each
18 official statement or other offering of materials prepared in
19 connection with the issuance of indebtedness of the county
20 since the filing of the last audit report.

21 (b) For fiscal year 2019 and each fiscal year thereafter
22 through the fiscal year ending immediately preceding January
23 1, 2028, the audit report shall contain statements that set
24 forth the financial position and the results of financial
25 operations for financial statements for governmental
26 activities, business-type activities, discretely presented

1 component units, and each major fund and aggregated nonmajor
2 funds for each fund, account, and office of the county
3 government. The audit report shall include the professional
4 opinion or opinions of an auditor or auditors with respect to
5 the financial status and statements or, if an opinion cannot
6 be expressed, a declaration that the auditor is unable to
7 express an opinion and an explanation of the reasons he or she
8 cannot do so. Each auditor's report shall include the
9 representation of the auditor or auditors conducting the audit
10 that the audit has been performed in accordance with generally
11 accepted auditing standards. Each audit report filed with the
12 Comptroller shall be accompanied by a copy of each official
13 statement or other offering of materials prepared in
14 connection with the issuance of indebtedness of the county
15 since the filing of the last audit report.

16 (c) For fiscal year 2019 and each fiscal year thereafter
17 through the fiscal year ending immediately preceding January
18 1, 2028, audit reports shall contain financial statements
19 prepared in accordance with generally accepted accounting
20 principles and audited in conformity with generally accepted
21 auditing standards if the last audit report filed preceding
22 fiscal year 2019 expressed an unmodified or modified opinion
23 by the auditor that the financial statements were presented in
24 accordance with generally accepted accounting principles.

25 (d) For fiscal year 2019 and each fiscal year thereafter
26 through the fiscal year ending immediately preceding January

1 1, 2028, audit reports containing financial statements
2 prepared in accordance with an other comprehensive basis of
3 accounting may follow the best practices and guidelines
4 outlined by the American Institute of Certified Public
5 Accountants and shall be audited in accordance with generally
6 accepted auditing standards. If the county board of a county
7 submits an audit report containing financial statements
8 prepared in accordance with generally accepted accounting
9 principles, thereafter all future audit reports shall also
10 contain financial statements prepared in accordance with
11 generally accepted accounting principles.

12 (e) For fiscal years ending before January 1, 2028, audits
13 ~~Audits~~ may be made on financial statements prepared using
14 either an accrual or cash basis of accounting, depending upon
15 the system followed by the county, and audit reports shall
16 comply with this Section.

17 (Source: P.A. 100-837, eff. 8-13-18; 101-419, eff. 1-1-20.)

18 (55 ILCS 5/6-31007 new)

19 Sec. 6-31007. Transitional agreed-upon engagements.

20 (a) No later than 10 days after certification of the
21 election results after October 31, 2026, the county board
22 chairperson, county board president, or county executive shall
23 notify newly elected countywide officials of the option for an
24 independent CPA or CPA firm, as those terms are defined in
25 Section 0.03 of the Illinois Public Accounting Act, to conduct

1 transitional agreed-upon procedures at the county's expense.
2 The county board shall pay all costs associated with these
3 agreed-upon procedures. The agreed-upon procedures shall
4 assist users in understanding if funds received or funds
5 expended during the current fiscal year by the official for
6 whom the newly elected official is taking over were consistent
7 with the county board's financial allocations to that official
8 and applicable laws, rules, and regulations.

9 (b) A home rule county shall not regulate transitional
10 agreed-upon engagements in a manner inconsistent with this
11 Section. This Section is a limitation under subsection (i) of
12 Section 6 of Article VII of the Illinois Constitution on the
13 concurrent exercise by home rule units of powers and functions
14 exercised by the State

15 (55 ILCS 5/6-31008) (from Ch. 34, par. 6-31008)

16 Sec. 6-31008. Expenses of audit. The expenses of
17 conducting the audit and making the required audit report or
18 financial statement for each county, whether ordered by the
19 county board or the Comptroller, shall be paid by the county
20 and the county board shall make provisions for such payment.
21 If the audit is made by an auditor or auditors retained by the
22 Comptroller, the county, through the county board, shall pay
23 to the Comptroller reasonable compensation and expenses to
24 reimburse him for the cost of making such audit. Moneys paid to
25 the Comptroller pursuant to the preceding sentence shall be

1 deposited into the Comptroller's Audit Expense Revolving Fund.

2 Such expenses shall be paid from the general corporate
3 fund of the county.

4 Contracts for the performance of audits required by this
5 Division may be entered into without competitive bidding.

6 This Section only applies to fiscal years ending before
7 January 1, 2028.

8 (Source: P.A. 101-419, eff. 1-1-20.)

9 (55 ILCS 5/6-31009) (from Ch. 34, par. 6-31009)

10 Sec. 6-31009. Public records. For fiscal years ending
11 before January 1, 2028, all ~~All~~ audit reports and financial
12 statements are public records and shall be open to public
13 inspection. The clerk of the county board shall furnish a copy
14 of the audit report or financial statement to any person
15 making a request and paying the fee therefor. The fee shall be
16 set by the county board and shall not exceed \$15.

17 (Source: P.A. 86-962.)

18 (55 ILCS 5/6-31010) (from Ch. 34, par. 6-31010)

19 Sec. 6-31010. Construction. The provisions of this
20 Division and the Government Reporting Enhancement and
21 Transparency Act shall not be construed to relieve any officer
22 of any duty otherwise required of him by law with relation to
23 the auditing, management, collection or disbursement of public
24 funds. Failure of the county board to comply with any of the

1 provisions of this Division shall not affect the legality of
2 any taxes levied by the county board.

3 (Source: P.A. 86-962.)

4 (55 ILCS 5/6-31011) (from Ch. 34, par. 6-31011)

5 Sec. 6-31011. Audit committee. The corporate authorities
6 of a county may establish an audit committee, and may appoint
7 members of the corporate authority or other appropriate
8 officers to the committee, to review audit reports prepared
9 under this Division, the Government Reporting Enhancement and
10 Transparency Act, and any other financial reports and
11 documents, including management letters prepared by or on
12 behalf of the county.

13 (Source: P.A. 86-962.)

14 (55 ILCS 5/6-31012)

15 Sec. 6-31012. Audit report disclosure. Each fiscal year
16 through the fiscal year ending immediately preceding January
17 1, 2028, within 60 days of the close of an audit under this
18 Division, the auditor conducting the audit of all of the funds
19 and accounts of a county shall do each of the following:

20 (1) Provide a copy of any management letter and a copy
21 of any audited financial statements to each member of the
22 county board. If the county maintains an Internet website,
23 the county board shall post this information to its
24 website.

1 (2) Present the information from the audit to the
2 county board either in person or by a live phone or web
3 connection during a public meeting.

4 (Source: P.A. 98-738, eff. 1-1-15.)

5 (55 ILCS 5/6-31013)

6 Sec. 6-31013. Transitional audits.

7 (a) No later than 10 days after certification of the
8 election results through October 31, 2026, the county board
9 chairperson, county board president, or county executive shall
10 notify newly elected countywide officials of the option for an
11 auditor to conduct a transitional audit at the county's
12 expense. An elected county auditor shall conduct the audit
13 upon a request of the newly elected countywide official. In a
14 county that does not have an elected county auditor, the newly
15 elected countywide official may hire a qualified auditing
16 firm. The county board shall pay all costs associated with an
17 audit. The transitional audit shall examine funds expended by
18 the official for whom the newly elected official is taking
19 over and report if the expended funds were consistent with the
20 county board's financial allocations to that official.

21 (b) A county board shall give the option for a
22 transitional financial audit to all county officials elected
23 in or after November 2016 through September 30, 2026.

24 (c) A home rule county shall not regulate transitional
25 audits in a manner inconsistent with this Section. This

1 Section is a limitation under subsection (i) of Section 6 of
2 Article VII of the Illinois Constitution on the concurrent
3 exercise by home rule units of powers and functions exercised
4 by the State.

5 (Source: P.A. 101-544, eff. 8-23-19.)

6 Section 900-40. The Township Code is amended by changing
7 Sections 80-20, 80-65, and 205-90 as follows:

8 (60 ILCS 1/80-20)

9 Sec. 80-20. Independent audit of accounts.

10 (a) All accounts audited under this Article (and those
11 rejected, if any) shall be delivered with the certificate of
12 the trustees (or a majority of them) to the township clerk, who
13 shall keep them on file for the inspection of any of the
14 inhabitants of the township. They shall also be produced by
15 the township clerk at the next annual meeting and shall be read
16 at the meeting by the clerk.

17 (b) For fiscal years ending before January 1, 2028, in ~~in~~
18 townships that receive revenue of \$850,000 or more during any
19 fiscal year, exclusive of road funds, the township board shall
20 have the accounts and all records of the township thoroughly
21 audited by a certified public accountant within 6 months after
22 the close of each fiscal year. The board shall have a copy of
23 the accountant's report and recommendations filed with the
24 township clerk and another copy filed with the county clerk

1 for public inspection.

2 (c) For fiscal years ending before January 1, 2028, in ~~In~~
3 townships that receive revenue of less than \$850,000 during
4 any fiscal year, exclusive of road funds, the township board
5 shall have the accounts and all records of the township
6 audited and inspected by an independent auditing committee
7 composed of 3 township electors chosen by the board. The audit
8 shall be completed within 6 months after the close of each
9 fiscal year. A copy of the auditing committee's report and
10 recommendations shall be filed with the township clerk and
11 another copy shall be filed with the county clerk for public
12 inspection. The auditing committee shall not contain any
13 member of the township board or any person related to a
14 trustee. Members of the auditing committee shall be proficient
15 in accounting principles and practices and shall be
16 compensated at a rate determined by the township board but not
17 to exceed \$50 per day. In addition to the other audit
18 requirements imposed by law, in townships subject to this
19 subsection, the township board shall have the accounts and all
20 records of the township thoroughly audited by a certified
21 public accountant within 6 months after (i) the end of each
22 term of office of the township supervisor and (ii) a vacancy
23 occurs in the office of township supervisor. A copy of the
24 accountant's report and recommendations shall be filed with
25 the township clerk and another copy shall be filed with the
26 county clerk for public inspection.

1 (d) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of each township and road
4 district comprised of a single township shall be combined and
5 shall be subject to the Government Reporting Enhancement and
6 Transparency Act.

7 (Source: P.A. 92-582, eff. 7-1-02.)

8 (60 ILCS 1/80-65)

9 Sec. 80-65. Annual audit. The township board shall comply
10 with the Governmental Account Audit Act for fiscal years
11 ending before January 1, 2028.

12 (Source: P.A. 88-62.)

13 (60 ILCS 1/205-90)

14 Sec. 205-90. System of accounts; audits.

15 (a) The township board of each township availing itself of
16 the provisions of this Article shall maintain a proper system
17 of accounts showing the receipts from the operation of the
18 system and the application of those receipts and shall at
19 least once each year cause the accounts to be properly audited
20 by independent public accountants for fiscal years ending
21 before January 1, 2028. Copies of the audits shall be filed in
22 the office of the township clerk and shall be made available
23 for inspection at all proper times by any water user, township
24 board member, or other interested person.

1 (b) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of each waterworks
4 system, sewerage system, combined waterworks and sewerage
5 system, or system shall be combined with the township and
6 shall be subject to the Government Reporting Enhancement and
7 Transparency Act.

8 (Source: P.A. 82-783; 88-62.)

9 Section 900-45. The Illinois Municipal Code is amended by
10 changing Sections 3.1-35-115, 4-5-16, 8-8-3, 8-8-3.5, 8-8-4,
11 8-8-5, 8-8-7, 8-8-8, 8-8-10, 8-8-10.5, 8-12-15, 11-10-2,
12 11-65-9, 11-74.4-5, 11-74.4-8a, 11-74.6-22, 11-94-5,
13 11-117-13, 11-119.1-4, 11-119.2-4, 11-122-5, 11-123-14,
14 11-130-11, 11-139-10, and 11-141-8 as follows:

15 (65 ILCS 5/3.1-35-115) (from Ch. 24, par. 3.1-35-115)

16 Sec. 3.1-35-115. Comptroller; duties.

17 (a) The comptroller, if one is elected or appointed in a
18 municipality (and if not, then the municipal clerk), shall
19 exercise a general supervision over all the officers of the
20 municipality charged in any manner with the receipt,
21 collection, or disbursement of the municipal revenue, or with
22 the collection and return of the municipal revenue, or with
23 the collection and return of the municipal revenue into the
24 treasury.

1 (b) The comptroller shall have custody and control of all
2 municipal documents, books, and papers designated by the
3 corporate authorities.

4 (c) On or before May 15 of each year, and before the annual
5 appropriation ordinance is prepared by the corporate
6 authorities, the comptroller shall submit to the corporate
7 authorities a report of the comptroller's estimate, as nearly
8 as may be, of the money necessary to defray the expenses of the
9 municipality during the current fiscal year. For the purpose
10 of making this report, the comptroller is authorized to
11 require all officers to submit statements of the condition and
12 expenses of their respective offices or departments, with any
13 proposed municipal improvements and the probable expense of
14 those improvements, all unperformed contracts, and the amount
15 of all unexpended appropriations of the preceding year.

16 (d) In this report, the comptroller shall (i) classify the
17 different objects and purposes of expenditure, giving, as
18 nearly as may be, the amount required for each, (ii) show the
19 aggregate income of the preceding fiscal year, from all
20 sources, (iii) show the amount of liabilities upon which
21 interest is to be paid, (iv) show the bonds and debts payable
22 during the year, when due and payable, and (v) give all other
23 information to the corporate authorities the comptroller deems
24 necessary, so that the corporate authorities may fully
25 understand the demands upon the municipality for the current
26 fiscal year.

1 (e) In municipalities of 500,000 or more inhabitants, the
2 preparation of the report required by this Section and its
3 form and substance, including the classification of the
4 different objects and purposes of expenditures, shall be
5 performed by the budget director of the municipality. For
6 fiscal years ending before January 1, 2028, in ~~In~~ those
7 municipalities the comptroller shall prepare an annual
8 post-audit of all funds for the preceding year which shall be
9 known as the "comptroller's report", a copy of which shall be
10 sent by the municipal comptroller to the State Comptroller.

11 (Source: P.A. 87-1119.)

12 (65 ILCS 5/4-5-16) (from Ch. 24, par. 4-5-16)

13 Sec. 4-5-16. Statement of receipts and expenses;
14 examination of books and accounts; expenditure greater than
15 appropriation.

16 (a) For fiscal years ending before January 1, 2028, in ~~In~~
17 municipalities with 25,000 or more inhabitants, the council
18 each month shall print in pamphlet form, a detailed itemized
19 statement of all receipts and expenses of the municipality and
20 a summary of its proceedings during the preceding month. For
21 fiscal years ending before January 1, 2028, in ~~In~~
22 municipalities with fewer than 25,000 inhabitants, the council
23 shall print a similar statement annually instead of monthly.
24 The council shall furnish printed copies of each statement to
25 (i) the State Library, (ii) the city library, (iii) all the

1 daily and weekly newspapers with a general circulation in the
2 municipality, and (iv) persons who apply for a copy at the
3 office of the municipal clerk.

4 (b) For fiscal years ending before January 1, 2028, at ~~At~~
5 the end of each fiscal year, the council shall have licensed
6 Certified Public Accountants permitted to perform audits under
7 the Illinois Public Accounting Act make a full and complete
8 examination of all books and accounts of the municipality and
9 shall distribute the result of that examination in the manner
10 provided in this Section.

11 (c) It is unlawful for the council or any commissioner to
12 expend, directly or indirectly, a greater amount for any
13 municipal purpose than the amount appropriated for that
14 purpose in the annual appropriation ordinance passed for that
15 fiscal year. A violation of this provision by any member of the
16 council shall constitute a petty offense.

17 (Source: P.A. 93-486, eff. 1-1-04; 94-465, eff. 8-4-05.)

18 (65 ILCS 5/8-8-3) (from Ch. 24, par. 8-8-3)

19 Sec. 8-8-3. Audit requirements.

20 (a) The corporate authorities of each municipality coming
21 under the provisions of this Division 8 shall cause an audit of
22 the funds and accounts of the municipality to be made by an
23 auditor or auditors employed by such municipality or by an
24 auditor or auditors retained by the Comptroller, as
25 hereinafter provided.

1 (b) Until Fiscal Year 2027, the accounts and funds of each
2 municipality having a population of 800 or more or having a
3 bonded debt or owning or operating any type of public utility
4 shall be audited annually. The audit herein required shall
5 include all of the accounts and funds of the municipality.
6 Such audit shall be begun as soon as possible after the close
7 of the fiscal year, and shall be completed and the report
8 submitted within 180 days after the close of such fiscal year,
9 unless an extension of time shall be granted by the
10 Comptroller in writing. The auditor or auditors performing
11 ~~perform~~ the audit shall submit not less than 2 copies of the
12 audit report to the corporate authorities of the municipality
13 being audited. Municipalities not operating utilities may
14 cause audits of the accounts of municipalities to be made more
15 often than herein provided, by an auditor or auditors. The
16 audit report of such audit when filed with the Comptroller
17 together with an audit report covering the remainder of the
18 period for which an audit is required to be filed hereunder
19 shall satisfy the requirements of this Section ~~section~~. This
20 subsection (b) becomes inoperative ~~inoperable~~ in Fiscal Year
21 2027.

22 (c) Until Fiscal Year 2027, municipalities of less than
23 800 population which do not own or operate public utilities
24 and do not have bonded debt, shall file annually with the
25 Comptroller a financial report containing information required
26 by the Comptroller. Such annual financial report shall be on

1 forms devised by the Comptroller in such manner as to not
2 require professional accounting services for its preparation.
3 This subsection (c) becomes inoperative ~~inoperable~~ in Fiscal
4 Year 2027.

5 (d) Until Fiscal Year 2027, in addition to any audit
6 report required, all municipalities, except municipalities of
7 less than 800 population which do not own or operate public
8 utilities and do not have bonded debt, shall file annually
9 with the Comptroller a supplemental report on forms devised
10 and approved by the Comptroller. This subsection (d) becomes
11 inoperative ~~inoperable~~ in Fiscal Year 2027.

12 (e) Until Fiscal Year 2027, notwithstanding any provision
13 of law to the contrary, if a municipality (i) has a population
14 of less than 200, (ii) has bonded debt in the amount of \$50,000
15 or less, and (iii) owns or operates a public utility, then the
16 municipality shall cause an audit of the funds and accounts of
17 the municipality to be performed by an auditor employed by the
18 municipality or retained by the Comptroller for fiscal year
19 2011 and every fourth fiscal year thereafter or until the
20 municipality has a population of 200 or more, has bonded debt
21 in excess of \$50,000, or no longer owns or operates a public
22 utility. Nothing in this subsection shall be construed as
23 limiting the municipality's duty to file an annual financial
24 report with the Comptroller or to comply with the filing
25 requirements concerning the county clerk. This subsection (e)
26 becomes inoperative ~~inoperable~~ in Fiscal Year 2027.

1 (f) All audits and reports to be filed with the
2 Comptroller under this Section must be submitted
3 electronically and the Comptroller must post the audits and
4 reports on the Internet no later than 45 days after they are
5 received. If the municipality provides the Comptroller's
6 Office with sufficient evidence that the audit or report
7 cannot be filed electronically, the Comptroller may waive this
8 requirement. The Comptroller must also post a list of
9 municipalities that are not in compliance with the reporting
10 requirements set forth in this Section.

11 (g) Subsection (f) of this Section is a limitation under
12 subsection (i) of Section 6 of Article VII of the Illinois
13 Constitution on the concurrent exercise by home rule
14 municipalities of powers and functions exercised by the State.

15 (h) Any financial report under this Section shall include
16 the name of the purchasing agent who oversees all
17 competitively bid contracts. If there is no purchasing agent,
18 the name of the person responsible for oversight of all
19 competitively bid contracts shall be listed.

20 (i) Beginning in Fiscal Year 2027, if a municipality has a
21 population of less than 1,000, does not own or operate public
22 utilities, and does not have bonded debt, then the
23 municipality shall file annually with the Comptroller an
24 annual financial report.

25 (j) Beginning in Fiscal Year 2027, a municipality with a
26 population of less than 1,000 shall annually file an annual

1 financial report with the Comptroller if the municipality owns
2 or operates public utilities or has bonded debt. Additionally,
3 the municipality shall file an audit report once every 4 years
4 unless the latest audit report filed with the Comptroller
5 contains an adverse opinion or disclaimer of opinion. If the
6 audit report contains an adverse opinion or disclaimer of
7 opinion, then the municipality shall file an audit report
8 annually until the audit report shows no adverse opinion or
9 disclaimer of opinion.

10 (k) Beginning in Fiscal Year 2027, if a municipality has a
11 population of 1,000 or more, then the municipality shall file
12 annually with the Comptroller an audit report and annual
13 financial report.

14 (l) Beginning in Fiscal Year 2027, municipalities shall
15 submit completed audit reports and annual financial reports
16 within 180 days after the close of such fiscal year, unless an
17 extension is granted by the Comptroller in writing. The
18 auditor performing the audit shall submit not less than 2
19 copies of the audit report to the corporate authorities of the
20 municipality being audited. The audit report of such audit
21 when filed with the Comptroller together with an audit report
22 covering the remainder of the period for which an audit is
23 required to be filed under this Section shall satisfy the
24 requirements of this Section.

25 This Section only applies to fiscal years ending before
26 January 1, 2028.

1 (Source: P.A. 104-167, eff. 1-1-26; revised 12-12-25.)

2 (65 ILCS 5/8-8-3.5)

3 Sec. 8-8-3.5. Tax Increment Financing Report. The reports
4 filed under subsection (d) of Section 11-74.4-5 of the Tax
5 Increment Allocation Redevelopment Act and the reports filed
6 under subsection (d) of Section 11-74.6-22 of the Industrial
7 Jobs Recovery Law in the Illinois Municipal Code must be
8 separate from any other annual report filed with the
9 Comptroller. The Comptroller must, in cooperation with
10 reporting municipalities, create a format for the reporting of
11 information described in paragraphs (1.5), (5), and (8) and in
12 subparagraph (G) of paragraph (7) of subsection (d) of Section
13 11-74.4-5 of the Tax Increment Allocation Redevelopment Act
14 and the information described in paragraphs (1.5), (5), and
15 (8) and in subparagraph (G) of paragraph (7) of subsection (d)
16 of Section 11-74.6-22 of the Industrial Jobs Recovery Law that
17 facilitates consistent reporting among the reporting
18 municipalities. The Comptroller may allow these reports to be
19 filed electronically and may display the report, or portions
20 of the report, electronically via the Internet. All reports
21 filed under this Section must be made available for
22 examination and copying by the public at all reasonable times.
23 A Tax Increment Financing Report must be filed electronically
24 with the Comptroller within 180 days after the close of the
25 municipal fiscal year or as soon thereafter as the audit for

1 the redevelopment project area for that fiscal year becomes
2 available. If the Tax Increment Finance administrator provides
3 the Comptroller's office with sufficient evidence that the
4 report is in the process of being completed by an auditor, the
5 Comptroller may grant an extension. If the required report is
6 not filed within the time extended by the Comptroller, the
7 Comptroller shall notify the corporate authorities of that
8 municipality that the audit report is past due. The
9 Comptroller may charge a municipality a fee of \$5 per day for
10 the first 15 days past due, \$10 per day for 16 through 30 days
11 past due, \$15 per day for 31 through 45 days past due, and \$20
12 per day for the 46th day and every day thereafter. These
13 amounts may be reduced at the Comptroller's discretion. In the
14 event the required audit report is not filed within 60 days of
15 such notice, the Comptroller shall cause such audit to be made
16 by an auditor or auditors. The Comptroller may decline to
17 order an audit and the preparation of an audit report if an
18 initial examination of the books and records of the
19 municipality indicates that books and records of the
20 municipality are inadequate or unavailable to support the
21 preparation of the audit report or the supplemental report due
22 to the passage of time or the occurrence of a natural disaster.
23 All fees collected pursuant to this Section shall be deposited
24 into the Comptroller's Administrative Fund. In the event the
25 Comptroller causes an audit to be made in accordance with the
26 requirements of this Section, the municipality shall pay to

1 the Comptroller reasonable compensation and expenses to
2 reimburse her for the cost of preparing or completing such
3 report. Moneys paid to the Comptroller pursuant to the
4 preceding sentence shall be deposited into the Comptroller's
5 Audit Expense Revolving Fund.

6 This Section only applies to fiscal years ending before
7 January 1, 2028.

8 (Source: P.A. 101-419, eff. 1-1-20; 102-127, eff. 7-23-21.)

9 (65 ILCS 5/8-8-4) (from Ch. 24, par. 8-8-4)

10 Sec. 8-8-4. Overdue reports.

11 (a) In the event the required audit report for a
12 municipality is not filed with the Comptroller in accordance
13 with Section 8-8-7 within 180 days after the close of the
14 fiscal year of the municipality, the Comptroller shall notify
15 the corporate authorities of that municipality in writing that
16 the audit report is due, and may also grant an extension of
17 time of 60 days, for the filing of the audit report. In the
18 event the required audit report is not filed within the time
19 specified in such written notice, the Comptroller shall cause
20 such audit to be made by an auditor or auditors. In the event
21 the required annual or supplemental report for a municipality
22 is not filed within 6 months after the close of the fiscal year
23 of the municipality, the Comptroller shall notify the
24 corporate authorities of that municipality in writing that the
25 annual or supplemental report is due and may grant an

1 extension in time of 60 days for the filing of such annual or
2 supplemental report.

3 (b) In the event the annual or supplemental report is not
4 filed within the time extended by the Comptroller, the
5 Comptroller shall cause such annual or supplemental report to
6 be prepared or completed and the municipality shall pay to the
7 Comptroller reasonable compensation and expenses to reimburse
8 him for the cost of preparing or completing such annual or
9 supplemental report. Moneys paid to the Comptroller pursuant
10 to the preceding sentence shall be deposited into the
11 Comptroller's Audit Expense Revolving Fund.

12 (c) The Comptroller may decline to order an audit or the
13 completion of the supplemental report if an initial
14 examination of the books and records of the municipality
15 indicates that books and records of the municipality are
16 inadequate or unavailable to support the preparation of the
17 audit report or the supplemental report due to the passage of
18 time or the occurrence of a natural disaster.

19 (d) The State Comptroller may grant extensions for
20 delinquent audits or reports. The Comptroller may charge a
21 municipality a fee for a delinquent audit or report of \$5 per
22 day for the first 15 days past due, \$10 per day for 16 through
23 30 days past due, \$15 per day for 31 through 45 days past due,
24 and \$20 per day for the 46th day and every day thereafter.
25 These amounts may be reduced at the Comptroller's discretion.
26 All fees collected under this subsection (d) shall be

1 deposited into the Comptroller's Administrative Fund.

2 (e) This Section only applies to fiscal years ending
3 before January 1, 2028.

4 (Source: P.A. 101-419, eff. 1-1-20.)

5 (65 ILCS 5/8-8-5) (from Ch. 24, par. 8-8-5)

6 Sec. 8-8-5. (a) Prior to fiscal year 2019, the audit shall
7 be made in accordance with generally accepted auditing
8 standards. Reporting on the financial position and results of
9 financial operations for each fund of the municipality shall
10 be in accordance with generally accepted accounting principles
11 or other comprehensive basis of accounting. Each audit report
12 shall include only financial information, findings, and
13 conclusions that are adequately supported by evidence in the
14 auditor's working papers to demonstrate or prove, when called
15 upon, the basis for the matters reported and their correctness
16 and reasonableness. In connection with this, each municipality
17 shall retain the right of inspection of the auditor's working
18 papers and shall make them available to the Comptroller, or
19 his or her designee, upon request. The audit report shall
20 consist of the professional opinion of the auditor or auditors
21 with respect to the financial statements or, if an opinion
22 cannot be expressed, a declaration that the auditor is unable
23 to express such opinion and an explanation of the reasons he or
24 she cannot do so. Municipal authorities shall not impose
25 limitations on the scope of the audit to the extent that the

1 effect of such limitations will result in the qualification of
2 the opinion of the auditor or auditors. Each audit report
3 filed with the Comptroller shall be accompanied by a copy of
4 each official statement or other offering of materials
5 prepared in connection with the issuance of indebtedness of
6 the municipality since the filing of the last audit report.

7 (b) For fiscal year 2019 and each fiscal year thereafter,
8 the audit report shall include the financial statements for
9 governmental activities, business-type activities, discretely
10 presented component units, and each major fund and aggregated
11 nonmajor fund. The audit report shall also include the
12 professional opinion or opinions of the auditor or auditors
13 with respect to the financial statements or, if an opinion
14 cannot be expressed, a declaration that the auditor is unable
15 to express an opinion and an explanation of the reasons he or
16 she cannot do so. Each auditor's report shall include a
17 representation by the auditor or auditors conducting the audit
18 has been performed in accordance with generally accepted
19 auditing standards. Municipal authorities shall not impose
20 limitations on the scope of the audit to the extent that the
21 effect of the limitations will result in the modification of
22 the opinion or opinions of the auditor or auditors. Each audit
23 report filed with the Comptroller shall be accompanied by a
24 copy of each official statement or other offering of materials
25 prepared in connection with the issuance of indebtedness of
26 the municipality since the filing of the last audit report.

1 (c) For fiscal year 2019 and each fiscal year thereafter,
2 audit reports shall contain financial statements prepared in
3 accordance with generally accepted accounting principles and
4 audited in accordance with generally accepted auditing
5 standards if the last audit report filed preceding fiscal year
6 2019 expressed an unmodified or modified opinion by the
7 auditor that the financial statements were prepared in
8 accordance with generally accepted accounting principles.

9 (d) For fiscal year 2019 and each fiscal year thereafter,
10 audit reports containing financial statements prepared in
11 accordance with an other comprehensive basis of accounting may
12 follow the best practices and guidelines outlined by the
13 American Institute of Certified Public Accountants and shall
14 be audited in accordance with generally accepted auditing
15 standards. If the corporate authority of a municipality
16 submits an audit report containing financial statements
17 prepared in accordance with generally accepted accounting
18 principles, thereafter all future audit reports shall also
19 contain financial statements prepared in accordance with
20 generally accepted accounting principles.

21 (e) Audits may be made on financial statements prepared
22 using either an accrual or cash basis of accounting, depending
23 upon the system followed by the municipality, and audit
24 reports shall comply with this Section.

25 (f) This Section only applies to fiscal years ending
26 before January 1, 2028.

1 (Source: P.A. 100-837, eff. 8-13-18; 101-419, eff. 1-1-20.)

2 (65 ILCS 5/8-8-7) (from Ch. 24, par. 8-8-7)

3 Sec. 8-8-7.

4 (a) When the auditor or auditors have completed the audit,
5 not less than 2 copies of a report of the audit shall be made
6 and signed by the making such audit, and shall immediately be
7 filed with the municipality audited. Each audit report shall
8 include the certification of the auditor or auditors making
9 the audit that the audit has been performed in compliance with
10 generally accepted auditing standards. The municipality shall
11 immediately make one copy of the report, or one copy of the
12 report authorized by this Division 8 in lieu of an audit
13 report, a part of its public records and at all times
14 thereafter this copy shall be open to public inspection. In
15 addition, the municipality shall file one copy of the report
16 with the Comptroller. An audit report which fails to meet the
17 requirements of this Act shall be rejected by the Comptroller
18 and returned to the municipal authorities for corrective
19 action. Nothing in this Section shall be construed as
20 preventing a municipality, in filing its audit report with the
21 Comptroller, from transmitting with such report any comment or
22 explanation that it may desire to make concerning that report.
23 The audit report filed with the Comptroller, together with any
24 accompanying comment or explanation, shall immediately become
25 a part of his public records and shall at all times thereafter

1 be open to public inspection. It shall be unlawful for the
2 auditor to make any disclosure of the result of any
3 examination of any public account excepting as he does so
4 directly to the corporate authorities of the municipality
5 audited.

6 (b) This Section only applies to fiscal years ending
7 before January 1, 2028.

8 (Source: P.A. 101-419, eff. 1-1-20.)

9 (65 ILCS 5/8-8-8) (from Ch. 24, par. 8-8-8)

10 Sec. 8-8-8. The expenses of the audit and investigation of
11 public accounts provided for in Division 8, whether ordered by
12 the corporate authorities or the Comptroller, shall be paid by
13 the municipality for which the audit is made. Payment shall be
14 ordered by the corporate authorities out of the funds of the
15 municipality and it shall be the duty of such authorities to
16 make provisions for payment. Contracts for the performance of
17 audits required by this Division 8 may be entered into without
18 competitive bidding. If the audit is made by an auditor or
19 auditors retained by the Comptroller, the municipality shall
20 pay to the Comptroller reasonable compensation and expenses to
21 reimburse him for the cost of making such audit.

22 The corporate authorities of all municipalities coming
23 under the provisions of this Division 8 shall have the power to
24 annually levy a "Municipal Auditing Tax" upon all of the
25 taxable property of the municipalities at the rate on the

1 dollar which will produce an amount which will equal a sum
2 sufficient to meet the cost of all auditing and reports
3 thereunder. Such municipal auditing tax shall be held in a
4 special fund and used for no other purpose than the payment of
5 expenses occasioned by this Division 8.

6 The tax authorized by this Section shall be in addition to
7 taxes for general corporate purposes authorized under Section
8 8-3-1 of this Act.

9 This Section only applies to fiscal years ending before
10 January 1, 2028.

11 (Source: P.A. 101-419, eff. 1-1-20.)

12 (65 ILCS 5/8-8-10) (from Ch. 24, par. 8-8-10)

13 Sec. 8-8-10. The corporate authorities of a municipality
14 may establish an audit committee, and may appoint members of
15 the corporate authority or other appropriate officers to the
16 committee, to review audit reports prepared under this Act,
17 the Government Reporting Enhancement and Transparency Act, and
18 any other financial reports and documents, including
19 management letters prepared by or on behalf of the
20 municipality.

21 (Source: P.A. 82-644.)

22 (65 ILCS 5/8-8-10.5)

23 Sec. 8-8-10.5. Audit report disclosure. Each fiscal year
24 through the fiscal year ending immediately preceding January

1 1, 2028, within 60 days of the close of an audit under this
2 Act, the auditor conducting the audit of all of the funds and
3 accounts of a municipality shall do each of the following:

4 (1) Provide a copy of any management letter and a copy
5 of any audited financial statements to each member of the
6 municipality's corporate authorities. If the municipality
7 maintains an Internet website, the corporate authorities
8 shall post this information to its website.

9 (2) Present the information from the audit to the
10 municipality's corporate authorities either in person or
11 by a live phone or web connection during a public meeting.

12 (Source: P.A. 98-738, eff. 1-1-15.)

13 (65 ILCS 5/8-12-15) (from Ch. 24, par. 8-12-15)

14 Sec. 8-12-15. The financially distressed city shall
15 develop, adopt and submit to the Authority, within 45 days
16 after this Division first becomes applicable to the city as
17 provided in Section 8-12-4, for approval by the Authority, an
18 initial Financial Plan with respect to the remaining portion
19 of what is the city's current fiscal year at the time this
20 Division first becomes applicable to the city as provided in
21 Section 8-12-4 and for the 2 succeeding fiscal years. The city
22 shall develop and adopt subsequent Financial Plans annually
23 and during interim periods as directed by the Authority.
24 Interim updates shall be directed only when the Authority in
25 its discretion determines that a change in circumstances

1 warrants such an update. The Authority shall require that each
2 Financial Plan cover a period of at least 3 fiscal years. After
3 adoption by the city, the city shall submit each plan to the
4 Authority for its approval not later than 60 days prior to the
5 commencement of the first fiscal year to which the Financial
6 Plan relates. The Authority shall approve or reject the
7 Financial Plan not later than 30 days prior to the
8 commencement of the fiscal year. No Financial Plan shall have
9 force or effect without approval of the Authority. Each
10 Financial Plan shall be developed, submitted, approved and
11 monitored in accordance with the following procedures:

12 (1) The financially distressed city shall determine and
13 submit to the Authority, at a time and in a manner prescribed
14 by the Authority, estimates of revenues available to the city
15 during the period for which the Financial Plan is to be in
16 effect. The Authority shall approve, reject or amend the
17 revenue estimates. In the event the city fails, for any
18 reason, to submit to the Authority estimates of revenue as
19 required by this paragraph, the Authority may prepare such
20 estimates. The Financial Plan submitted by the city shall be
21 based upon revenue estimates approved or prepared by the
22 Authority. As soon as practicable following the establishment
23 of the Authority, the corporate authorities of the city shall,
24 at the request of the Chairperson of the Authority, make
25 available to such Chairperson ~~copies of the audited financial~~
26 ~~statements and of~~ the books and records of account of the city

1 for the preceding 3 fiscal years of the city.

2 (2) Each Financial Plan for each fiscal year or part
3 thereof to which it relates, shall contain: (i) a description
4 of revenues and expenditures, provision for debt service, cash
5 resources and uses, and capital improvements, each in such
6 manner and detail as the Authority shall prescribe; (ii) a
7 description of the means by which the Budget will be brought
8 into balance in accordance with Section 8-12-14; and (iii)
9 such other financial matters that the Authority, in its
10 discretion, requires. The Authority may prescribe any
11 reasonable time, standards, procedures or forms for
12 preparation and submission of the Financial Plan.

13 (3) The Authority shall approve the initial and each
14 subsequent Financial Plan if, in its judgement, the plan is
15 complete, is reasonably capable of being achieved, and meets
16 the requirement set forth in Section 8-12-14. Otherwise, the
17 Authority shall reject the Financial Plan. The Authority's
18 review of the Financial Plan shall be in accordance with
19 generally accepted accounting principles and standards. No
20 Financial Plan submitted by the financially distressed city
21 shall be arbitrarily or capriciously rejected by the
22 Authority. Any rejection by the Authority of any Financial
23 Plan submitted by the city shall be in writing and shall state
24 the reasons for the rejection. In the event of rejection, the
25 Authority may prescribe a procedure and standards for revision
26 of the Financial Plan by the financially distressed city.

1 (4) The financially distressed city shall report to the
2 Authority, at such times and in such manner as the Authority
3 may direct, concerning the city's compliance with each
4 Financial Plan. The Authority may review the city's operation,
5 obtain budgetary data and financial statements, require the
6 city to produce reports, and have access to any other
7 information in the possession of the city that it deems
8 relevant to the Financial Plan and the city's compliance with
9 that Plan. The Authority may issue recommendations or
10 directives within its powers to the city to assure compliance
11 with the Financial Plan. The city shall produce such budgetary
12 data, financial statements, reports and other information and
13 comply with such directives.

14 (5) After approval of each Financial Plan, the financially
15 distressed city shall regularly reexamine the revenue and
16 expenditure estimates on which it was based and revise them as
17 necessary. The city shall promptly notify the Authority of any
18 material change in the revenue or expenditure estimates in the
19 Financial Plan. The city may submit to the Authority, or the
20 Authority may require the city to submit, modified Financial
21 Plans based upon revised revenue or expenditure estimates or
22 for any other good reason. The Authority shall approve or
23 reject each modified Financial Plan pursuant to paragraph (3)
24 of this Section.

25 (Source: P.A. 86-1211.)

1 (65 ILCS 5/11-10-2) (from Ch. 24, par. 11-10-2)

2 Sec. 11-10-2. (a) A foreign fire insurance board shall be
3 created by and among the sworn members of the fire department
4 of each municipality with fewer than 500,000 inhabitants that
5 has an organized fire department. The board shall consist of 7
6 trustees; the fire chief, who shall hold office by virtue of
7 rank, and 6 members, who shall be elected at large by the sworn
8 members of the department. If there is an insufficient number
9 of candidates to fill all these positions, the number of board
10 members may be reduced, but not to fewer than 3 trustees. All
11 sworn members of the department shall be eligible to be
12 elected as officers of the foreign fire insurance board. The
13 members of this board shall annually elect officers. These
14 officers shall be a chairman, a treasurer, and any other
15 officers deemed necessary by the board. The members of the
16 foreign fire insurance board shall make all needful rules and
17 regulations with respect to the foreign fire insurance board
18 and the management of the funds to be paid to the board. The
19 foreign fire insurance board may establish, manage, and
20 maintain an account for the holding and expenditure of all
21 funds paid to the board. The foreign fire insurance board may
22 contract for the purchase of goods and services using funds
23 paid to the board. Contracting for services includes, but is
24 not limited to, the procurement and payment of all accounting,
25 legal, collection, or other professional services deemed by
26 the board to be necessary to the execution of its duties under

1 this Division using funds paid to the board. The foreign fire
2 insurance board may sue all parties necessary to enforce its
3 rights under this Section. The officers of the foreign fire
4 insurance board shall develop and maintain a listing of those
5 items that the board feels are appropriate expenditures under
6 this Act. The treasurer of the foreign fire insurance board
7 shall receive the funds paid as provided in Section 1 and shall
8 pay out the funds upon the order of the foreign fire insurance
9 board for the maintenance, use, and benefit of the department
10 or as otherwise permitted by this Division. For fiscal years
11 ending before January 1, 2028, these ~~These~~ funds shall be
12 audited to verify that the funds have been expended by that
13 board only for the maintenance, use, and benefit of the
14 department using funds paid to the board. Contracting for
15 services includes, but is not limited to, the procurement and
16 payment of all accounting, legal, collection, or other
17 professional services deemed by the board to be necessary to
18 the execution of its duties under this Division using funds
19 paid to the board.

20 Disputes between a fire chief and the remaining members of
21 a foreign fire insurance board concerning whether any
22 expenditure of funds by the board is for the maintenance, use,
23 or benefit of the department or for any other purpose
24 authorized by this Division shall be resolved through binding
25 arbitration, pursuant to a written arbitration agreement
26 established by the foreign fire insurance board, that is

1 recognized under the Uniform Arbitration Act. Arbitrations
2 held pursuant to a written arbitration agreement are the
3 exclusive remedy available for resolving such disputes.

4 (b) As used in this subsection, "active member" means a
5 member of the Chicago Fire Department who is not receiving a
6 disability pension, retired, or a deferred pensioner of the
7 Firemen's Annuity and Benefit Fund of Chicago.

8 A department foreign fire insurance board is created
9 within the Chicago Fire Department. The board shall consist of
10 7 trustees who shall be initially elected on or before January
11 1, 2019: the fire commissioner, who shall hold office by
12 virtue of rank, and 6 elected trustees, who shall be elected at
13 large by the sworn members of the department. If there is an
14 insufficient number of candidates seeking election to each
15 vacant trustee position, the number of board members is
16 reduced to 5 trustees, including the fire commissioner of the
17 department, until the next election cycle when there are
18 enough active members seeking election to fill all 7 member
19 seats. All active members are eligible to be elected as
20 trustees of the department foreign fire insurance board. Of
21 the trustees first elected, 3 trustees shall be elected to a
22 2-year term and 3 trustees shall be elected to a 3-year term.
23 After the initial election, a trustee shall be elected for a
24 term of 3 years. If a member of the board resigns, is removed,
25 or is unable to continue serving on the board, the vacancy
26 shall be filled by special election of the active members or,

1 in the case of a vacancy that will exist for fewer than 180
2 days until the term expires, by appointment by majority vote
3 of the members of the board.

4 The members of the board shall annually elect officers.
5 These officers shall be a chairman, treasurer, and secretary.
6 The trustees of the board shall make rules and regulations
7 with respect to the board and the management of the money
8 appropriated to the board. The officers of the board shall
9 develop and maintain a listing of those items that the board
10 believes are appropriate expenditures under this subsection.
11 The treasurer of the board shall give a sufficient bond to the
12 City of Chicago. The cost of the bond shall be paid out of the
13 moneys in the board's fund. The bond shall be conditioned upon
14 the faithful performance by the treasurer of his or her duties
15 under the rules and regulations provided for in this
16 subsection. The treasurer of the board shall receive the
17 appropriated proceeds and shall disburse the proceeds upon the
18 order of the board for the maintenance, use, and benefit of the
19 department consistent with this subsection. As part of the
20 annual municipal audit for fiscal years ending before January
21 1, 2028, these funds shall be audited to verify that the funds
22 have been expended lawfully by the board consistent with this
23 subsection.

24 Within 30 days after receipt of any foreign fire insurance
25 proceeds by the City of Chicago, the City of Chicago shall
26 transfer the proceeds to the board by depositing the proceeds

1 into an account determined by the board, except that if the
2 effective date of this amendatory Act of the 100th General
3 Assembly is after July 31, 2018, then the City of Chicago
4 shall, for budget year 2019 only, transfer only 50% of the
5 proceeds to the board. Notwithstanding any other provision of
6 law: 50% of the foreign fire insurance proceeds received by
7 the board shall be used for the maintenance, use, benefit, or
8 enhancement of fire stations or training facilities used by
9 the active members of the fire department; 25% of the foreign
10 fire insurance proceeds received by the board shall be used
11 for the maintenance, use, benefit, or enhancement of emergency
12 response vehicles, tools, and equipment used by the active
13 members of the department; and 25% of the foreign fire
14 insurance proceeds received by the board shall be used for the
15 maintenance and enhancement of the department and for the use
16 and benefit of the active members of the department in a manner
17 otherwise consistent with this subsection. Foreign fire
18 insurance proceeds may not be used to purchase, maintain, or
19 enhance personal property of a member of the department,
20 except for personal property used in the performance of his or
21 her duties or training activities.

22 (c) The provisions of this Section shall be the exclusive
23 power of the State, pursuant to subsection (h) of Section 6 of
24 Article VII of the Constitution.

25 (Source: P.A. 102-740, eff. 1-1-23.)

1 (65 ILCS 5/11-65-9) (from Ch. 24, par. 11-65-9)

2 Sec. 11-65-9. Every municipality owning and operating such
3 a municipal convention hall shall keep books of account for
4 the municipal convention hall separate and distinct from other
5 municipal accounts and in such manner as to show the true and
6 complete financial standing and results of the municipal
7 ownership and operation. These accounts shall be so kept as to
8 show: (1) the actual cost to the municipality of maintenance,
9 extension, and improvement, (2) all operating expenses of
10 every description, (3) if water or other service is furnished
11 for the use of the municipal convention hall without charge,
12 as nearly as possible, the value of that service, and also the
13 value of any use or service rendered by the municipal
14 convention hall to the municipality without charge, (4)
15 reasonable allowances for interest, depreciation, and
16 insurance, and (5) estimates of the amount of taxes that would
17 be chargeable against the property if owned by a private
18 corporation. The corporate authorities shall publish a report
19 annually showing the financial results, in the form specified
20 in this Section ~~section~~, of the municipal ownership and
21 operation in one or more newspapers published in the
22 municipality, or, if no newspaper is published therein, then
23 in one or more newspapers with a general circulation within
24 the municipality.

25 For fiscal years ending before January 1, 2028, the ~~The~~
26 accounts of the convention hall shall be examined at least

1 once a year by a licensed Certified Public Accountant
2 permitted to perform audits under the Illinois Public
3 Accounting Act who shall report to the corporate authorities
4 the results of his examination. This accountant shall be
5 selected as the corporate authorities may direct, and he shall
6 receive for his services such compensation, to be paid out of
7 the revenue from the municipal convention hall, as the
8 corporate authorities may prescribe.

9 (Source: P.A. 94-465, eff. 8-4-05.)

10 (65 ILCS 5/11-74.4-5) (from Ch. 24, par. 11-74.4-5)

11 Sec. 11-74.4-5. Public hearing; joint review board.

12 (a) The changes made by this amendatory Act of the 91st
13 General Assembly do not apply to a municipality that, (i)
14 before the effective date of this amendatory Act of the 91st
15 General Assembly, has adopted an ordinance or resolution
16 fixing a time and place for a public hearing under this Section
17 or (ii) before July 1, 1999, has adopted an ordinance or
18 resolution providing for a feasibility study under Section
19 11-74.4-4.1, but has not yet adopted an ordinance approving
20 redevelopment plans and redevelopment projects or designating
21 redevelopment project areas under Section 11-74.4-4, until
22 after that municipality adopts an ordinance approving
23 redevelopment plans and redevelopment projects or designating
24 redevelopment project areas under Section 11-74.4-4;
25 thereafter the changes made by this amendatory Act of the 91st

1 General Assembly apply to the same extent that they apply to
2 redevelopment plans and redevelopment projects that were
3 approved and redevelopment projects that were designated
4 before the effective date of this amendatory Act of the 91st
5 General Assembly.

6 Prior to the adoption of an ordinance proposing the
7 designation of a redevelopment project area, or approving a
8 redevelopment plan or redevelopment project, the municipality
9 by its corporate authorities, or as it may determine by any
10 commission designated under subsection (k) of Section
11 11-74.4-4 shall adopt an ordinance or resolution fixing a time
12 and place for public hearing. At least 10 days prior to the
13 adoption of the ordinance or resolution establishing the time
14 and place for the public hearing, the municipality shall make
15 available for public inspection a redevelopment plan or a
16 separate report that provides in reasonable detail the basis
17 for the eligibility of the redevelopment project area. The
18 report along with the name of a person to contact for further
19 information shall be sent within a reasonable time after the
20 adoption of such ordinance or resolution to the affected
21 taxing districts by certified mail. On and after the effective
22 date of this amendatory Act of the 91st General Assembly, the
23 municipality shall print in a newspaper of general circulation
24 within the municipality a notice that interested persons may
25 register with the municipality in order to receive information
26 on the proposed designation of a redevelopment project area or

1 the approval of a redevelopment plan. The notice shall state
2 the place of registration and the operating hours of that
3 place. The municipality shall have adopted reasonable rules to
4 implement this registration process under Section 11-74.4-4.2.
5 The municipality shall provide notice of the availability of
6 the redevelopment plan and eligibility report, including how
7 to obtain this information, by mail within a reasonable time
8 after the adoption of the ordinance or resolution, to all
9 residential addresses that, after a good faith effort, the
10 municipality determines are located outside the proposed
11 redevelopment project area and within 750 feet of the
12 boundaries of the proposed redevelopment project area. This
13 requirement is subject to the limitation that in a
14 municipality with a population of over 100,000, if the total
15 number of residential addresses outside the proposed
16 redevelopment project area and within 750 feet of the
17 boundaries of the proposed redevelopment project area exceeds
18 750, the municipality shall be required to provide the notice
19 to only the 750 residential addresses that, after a good faith
20 effort, the municipality determines are outside the proposed
21 redevelopment project area and closest to the boundaries of
22 the proposed redevelopment project area. Notwithstanding the
23 foregoing, notice given after August 7, 2001 (the effective
24 date of Public Act 92-263) and before the effective date of
25 this amendatory Act of the 92nd General Assembly to
26 residential addresses within 750 feet of the boundaries of a

1 proposed redevelopment project area shall be deemed to have
2 been sufficiently given in compliance with this Act if given
3 only to residents outside the boundaries of the proposed
4 redevelopment project area. The notice shall also be provided
5 by the municipality, regardless of its population, to those
6 organizations and residents that have registered with the
7 municipality for that information in accordance with the
8 registration guidelines established by the municipality under
9 Section 11-74.4-4.2.

10 At the public hearing any interested person or affected
11 taxing district may file with the municipal clerk written
12 objections to and may be heard orally in respect to any issues
13 embodied in the notice. The municipality shall hear all
14 protests and objections at the hearing and the hearing may be
15 adjourned to another date without further notice other than a
16 motion to be entered upon the minutes fixing the time and place
17 of the subsequent hearing. At the public hearing or at any time
18 prior to the adoption by the municipality of an ordinance
19 approving a redevelopment plan, the municipality may make
20 changes in the redevelopment plan. Changes which (1) add
21 additional parcels of property to the proposed redevelopment
22 project area, (2) substantially affect the general land uses
23 proposed in the redevelopment plan, (3) substantially change
24 the nature of or extend the life of the redevelopment project,
25 or (4) increase the number of inhabited residential units to
26 be displaced from the redevelopment project area, as measured

1 from the time of creation of the redevelopment project area,
2 to a total of more than 10, shall be made only after the
3 municipality gives notice, convenes a joint review board, and
4 conducts a public hearing pursuant to the procedures set forth
5 in this Section and in Section 11-74.4-6 of this Act. Changes
6 which do not (1) add additional parcels of property to the
7 proposed redevelopment project area, (2) substantially affect
8 the general land uses proposed in the redevelopment plan, (3)
9 substantially change the nature of or extend the life of the
10 redevelopment project, or (4) increase the number of inhabited
11 residential units to be displaced from the redevelopment
12 project area, as measured from the time of creation of the
13 redevelopment project area, to a total of more than 10, may be
14 made without further hearing, provided that the municipality
15 shall give notice of any such changes by mail to each affected
16 taxing district and registrant on the interested parties
17 registry, provided for under Section 11-74.4-4.2, and by
18 publication in a newspaper of general circulation within the
19 affected taxing district. Such notice by mail and by
20 publication shall each occur not later than 10 days following
21 the adoption by ordinance of such changes. Hearings with
22 regard to a redevelopment project area, project or plan may be
23 held simultaneously.

24 (b) Prior to holding a public hearing to approve or amend a
25 redevelopment plan or to designate or add additional parcels
26 of property to a redevelopment project area, the municipality

1 shall convene a joint review board. The board shall consist of
2 a representative selected by each community college district,
3 local elementary school district and high school district or
4 each local community unit school district, park district,
5 library district, township, fire protection district, and
6 county that will have the authority to directly levy taxes on
7 the property within the proposed redevelopment project area at
8 the time that the proposed redevelopment project area is
9 approved, a representative selected by the municipality and a
10 public member. The public member shall first be selected and
11 then the board's chairperson shall be selected by a majority
12 of the board members present and voting.

13 For redevelopment project areas with redevelopment plans
14 or proposed redevelopment plans that would result in the
15 displacement of residents from 10 or more inhabited
16 residential units or that include 75 or more inhabited
17 residential units, the public member shall be a person who
18 resides in the redevelopment project area. If, as determined
19 by the housing impact study provided for in paragraph (5) of
20 subsection (n) of Section 11-74.4-3, or if no housing impact
21 study is required then based on other reasonable data, the
22 majority of residential units are occupied by very low, low,
23 or moderate income households, as defined in Section 3 of the
24 Illinois Affordable Housing Act, the public member shall be a
25 person who resides in very low, low, or moderate income
26 housing within the redevelopment project area. Municipalities

1 with fewer than 15,000 residents shall not be required to
2 select a person who lives in very low, low, or moderate income
3 housing within the redevelopment project area, provided that
4 the redevelopment plan or project will not result in
5 displacement of residents from 10 or more inhabited units, and
6 the municipality so certifies in the plan. If no person
7 satisfying these requirements is available or if no qualified
8 person will serve as the public member, then the joint review
9 board is relieved of this paragraph's selection requirements
10 for the public member.

11 Within 90 days of the effective date of this amendatory
12 Act of the 91st General Assembly, each municipality that
13 designated a redevelopment project area for which it was not
14 required to convene a joint review board under this Section
15 shall convene a joint review board to perform the duties
16 specified under paragraph (e) of this Section.

17 All board members shall be appointed and the first board
18 meeting shall be held at least 14 days but not more than 28
19 days after the mailing of notice by the municipality to the
20 taxing districts as required by Section 11-74.4-6(c).
21 Notwithstanding the preceding sentence, a municipality that
22 adopted either a public hearing resolution or a feasibility
23 resolution between July 1, 1999 and July 1, 2000 that called
24 for the meeting of the joint review board within 14 days of
25 notice of public hearing to affected taxing districts is
26 deemed to be in compliance with the notice, meeting, and

1 public hearing provisions of the Act. Such notice shall also
2 advise the taxing bodies represented on the joint review board
3 of the time and place of the first meeting of the board.
4 Additional meetings of the board shall be held upon the call of
5 any member. The municipality seeking designation of the
6 redevelopment project area shall provide administrative
7 support to the board.

8 The board shall review (i) the public record, planning
9 documents and proposed ordinances approving the redevelopment
10 plan and project and (ii) proposed amendments to the
11 redevelopment plan or additions of parcels of property to the
12 redevelopment project area to be adopted by the municipality.
13 As part of its deliberations, the board may hold additional
14 hearings on the proposal. A board's recommendation shall be an
15 advisory, non-binding recommendation. The recommendation shall
16 be adopted by a majority of those members present and voting.
17 The recommendations shall be submitted to the municipality
18 within 30 days after convening of the board. Failure of the
19 board to submit its report on a timely basis shall not be cause
20 to delay the public hearing or any other step in the process of
21 designating or amending the redevelopment project area but
22 shall be deemed to constitute approval by the joint review
23 board of the matters before it.

24 The board shall base its recommendation to approve or
25 disapprove the redevelopment plan and the designation of the
26 redevelopment project area or the amendment of the

1 redevelopment plan or addition of parcels of property to the
2 redevelopment project area on the basis of the redevelopment
3 project area and redevelopment plan satisfying the plan
4 requirements, the eligibility criteria defined in Section
5 11-74.4-3, and the objectives of this Act.

6 The board shall issue a written report describing why the
7 redevelopment plan and project area or the amendment thereof
8 meets or fails to meet one or more of the objectives of this
9 Act and both the plan requirements and the eligibility
10 criteria defined in Section 11-74.4-3. In the event the Board
11 does not file a report it shall be presumed that these taxing
12 bodies find the redevelopment project area and redevelopment
13 plan satisfy the objectives of this Act and the plan
14 requirements and eligibility criteria.

15 If the board recommends rejection of the matters before
16 it, the municipality will have 30 days within which to
17 resubmit the plan or amendment. During this period, the
18 municipality will meet and confer with the board and attempt
19 to resolve those issues set forth in the board's written
20 report that led to the rejection of the plan or amendment.

21 Notwithstanding the resubmission set forth above, the
22 municipality may commence the scheduled public hearing and
23 either adjourn the public hearing or continue the public
24 hearing until a date certain. Prior to continuing any public
25 hearing to a date certain, the municipality shall announce
26 during the public hearing the time, date, and location for the

1 reconvening of the public hearing. Any changes to the
2 redevelopment plan necessary to satisfy the issues set forth
3 in the joint review board report shall be the subject of a
4 public hearing before the hearing is adjourned if the changes
5 would (1) substantially affect the general land uses proposed
6 in the redevelopment plan, (2) substantially change the nature
7 of or extend the life of the redevelopment project, or (3)
8 increase the number of inhabited residential units to be
9 displaced from the redevelopment project area, as measured
10 from the time of creation of the redevelopment project area,
11 to a total of more than 10. Changes to the redevelopment plan
12 necessary to satisfy the issues set forth in the joint review
13 board report shall not require any further notice or convening
14 of a joint review board meeting, except that any changes to the
15 redevelopment plan that would add additional parcels of
16 property to the proposed redevelopment project area shall be
17 subject to the notice, public hearing, and joint review board
18 meeting requirements established for such changes by
19 subsection (a) of Section 11-74.4-5.

20 In the event that the municipality and the board are
21 unable to resolve these differences, or in the event that the
22 resubmitted plan or amendment is rejected by the board, the
23 municipality may proceed with the plan or amendment, but only
24 upon a three-fifths vote of the corporate authority
25 responsible for approval of the plan or amendment, excluding
26 positions of members that are vacant and those members that

1 are ineligible to vote because of conflicts of interest.

2 (c) After a municipality has by ordinance approved a
3 redevelopment plan and designated a redevelopment project
4 area, the plan may be amended and additional properties may be
5 added to the redevelopment project area only as herein
6 provided. Amendments which (1) add additional parcels of
7 property to the proposed redevelopment project area, (2)
8 substantially affect the general land uses proposed in the
9 redevelopment plan, (3) substantially change the nature of the
10 redevelopment project, (4) increase the total estimated
11 redevelopment project costs set out in the redevelopment plan
12 by more than 5% after adjustment for inflation from the date
13 the plan was adopted, (5) add additional redevelopment project
14 costs to the itemized list of redevelopment project costs set
15 out in the redevelopment plan, or (6) increase the number of
16 inhabited residential units to be displaced from the
17 redevelopment project area, as measured from the time of
18 creation of the redevelopment project area, to a total of more
19 than 10, shall be made only after the municipality gives
20 notice, convenes a joint review board, and conducts a public
21 hearing pursuant to the procedures set forth in this Section
22 and in Section 11-74.4-6 of this Act. Changes which do not (1)
23 add additional parcels of property to the proposed
24 redevelopment project area, (2) substantially affect the
25 general land uses proposed in the redevelopment plan, (3)
26 substantially change the nature of the redevelopment project,

1 (4) increase the total estimated redevelopment project cost
2 set out in the redevelopment plan by more than 5% after
3 adjustment for inflation from the date the plan was adopted,
4 (5) add additional redevelopment project costs to the itemized
5 list of redevelopment project costs set out in the
6 redevelopment plan, or (6) increase the number of inhabited
7 residential units to be displaced from the redevelopment
8 project area, as measured from the time of creation of the
9 redevelopment project area, to a total of more than 10, may be
10 made without further public hearing and related notices and
11 procedures including the convening of a joint review board as
12 set forth in Section 11-74.4-6 of this Act, provided that the
13 municipality shall give notice of any such changes by mail to
14 each affected taxing district and registrant on the interested
15 parties registry, provided for under Section 11-74.4-4.2, and
16 by publication in a newspaper of general circulation within
17 the affected taxing district. Such notice by mail and by
18 publication shall each occur not later than 10 days following
19 the adoption by ordinance of such changes.

20 (d) After the effective date of this amendatory Act of the
21 91st General Assembly, for fiscal years ending before January
22 1, 2028, a municipality shall submit in an electronic format
23 the following information for each redevelopment project area
24 (i) to the State Comptroller under Section 8-8-3.5 of the
25 Illinois Municipal Code, subject to any extensions or
26 exemptions provided at the Comptroller's discretion under that

1 Section, and (ii) to all taxing districts overlapping the
2 redevelopment project area no later than 180 days after the
3 close of each municipal fiscal year or as soon thereafter as
4 the audited financial statements become available and, in any
5 case, shall be submitted before the annual meeting of the
6 Joint Review Board to each of the taxing districts that
7 overlap the redevelopment project area:

8 (1) Any amendments to the redevelopment plan, the
9 redevelopment project area, or the State Sales Tax
10 Boundary.

11 (1.5) A list of the redevelopment project areas
12 administered by the municipality and, if applicable, the
13 date each redevelopment project area was designated or
14 terminated by the municipality.

15 (2) Audited financial statements of the special tax
16 allocation fund once a cumulative total of \$100,000 has
17 been deposited in the fund for fiscal years ending before
18 January 1, 2028.

19 (3) Certification of the Chief Executive Officer of
20 the municipality that the municipality has complied with
21 all of the requirements of this Act during the preceding
22 fiscal year.

23 (4) An opinion of legal counsel that the municipality
24 is in compliance with this Act.

25 (5) An analysis of the special tax allocation fund
26 which sets forth:

1 (A) the balance in the special tax allocation fund
2 at the beginning of the fiscal year;

3 (B) all amounts deposited in the special tax
4 allocation fund by source;

5 (C) an itemized list of all expenditures from the
6 special tax allocation fund by category of permissible
7 redevelopment project cost; and

8 (D) the balance in the special tax allocation fund
9 at the end of the fiscal year including a breakdown of
10 that balance by source and a breakdown of that balance
11 identifying any portion of the balance that is
12 required, pledged, earmarked, or otherwise designated
13 for payment of or securing of obligations and
14 anticipated redevelopment project costs. Any portion
15 of such ending balance that has not been identified or
16 is not identified as being required, pledged,
17 earmarked, or otherwise designated for payment of or
18 securing of obligations or anticipated redevelopment
19 projects costs shall be designated as surplus as set
20 forth in Section 11-74.4-7 hereof.

21 (6) A description of all property purchased by the
22 municipality within the redevelopment project area
23 including:

24 (A) Street address.

25 (B) Approximate size or description of property.

26 (C) Purchase price.

1 (D) Seller of property.

2 (7) A statement setting forth all activities
3 undertaken in furtherance of the objectives of the
4 redevelopment plan, including:

5 (A) Any project implemented in the preceding
6 fiscal year.

7 (B) A description of the redevelopment activities
8 undertaken.

9 (C) A description of any agreements entered into
10 by the municipality with regard to the disposition or
11 redevelopment of any property within the redevelopment
12 project area or the area within the State Sales Tax
13 Boundary.

14 (D) Additional information on the use of all funds
15 received under this Division and steps taken by the
16 municipality to achieve the objectives of the
17 redevelopment plan.

18 (E) Information regarding contracts that the
19 municipality's tax increment advisors or consultants
20 have entered into with entities or persons that have
21 received, or are receiving, payments financed by tax
22 increment revenues produced by the same redevelopment
23 project area.

24 (F) Any reports submitted to the municipality by
25 the joint review board.

26 (G) A review of public and, to the extent

1 possible, private investment actually undertaken to
2 date after the effective date of this amendatory Act
3 of the 91st General Assembly and estimated to be
4 undertaken during the following year. This review
5 shall, on a project-by-project basis, set forth the
6 estimated amounts of public and private investment
7 incurred after the effective date of this amendatory
8 Act of the 91st General Assembly and provide the ratio
9 of private investment to public investment to the date
10 of the report and as estimated to the completion of the
11 redevelopment project.

12 (8) With regard to any obligations issued by the
13 municipality:

14 (A) copies of any official statements; and

15 (B) an analysis prepared by financial advisor or
16 underwriter, chosen by the municipality, setting forth
17 the: (i) nature and term of obligation; (ii) projected
18 debt service including required reserves and debt
19 coverage; and (iii) actual debt service.

20 (9) For special tax allocation funds that have
21 experienced cumulative deposits of incremental tax
22 revenues of \$100,000 or more, a certified audit report
23 reviewing compliance with this Act performed by an
24 independent public accountant certified and licensed by
25 the authority of the State of Illinois. The financial
26 portion of the audit must be conducted in accordance with

1 Standards for Audits of Governmental Organizations,
2 Programs, Activities, and Functions adopted by the
3 Comptroller General of the United States (1981), as
4 amended, or the standards specified by Section 8-8-5 of
5 the Illinois Municipal Auditing Law of the Illinois
6 Municipal Code. The audit report shall contain a letter
7 from the independent certified public accountant
8 indicating compliance or noncompliance with the
9 requirements of subsection (q) of Section 11-74.4-3. For
10 redevelopment plans or projects that would result in the
11 displacement of residents from 10 or more inhabited
12 residential units or that contain 75 or more inhabited
13 residential units, notice of the availability of the
14 information, including how to obtain the report, required
15 in this subsection shall also be sent by mail to all
16 residents or organizations that operate in the
17 municipality that register with the municipality for that
18 information according to registration procedures adopted
19 under Section 11-74.4-4.2. All municipalities are subject
20 to this provision.

21 (10) A list of all intergovernmental agreements in
22 effect during the fiscal year to which the municipality is
23 a party and an accounting of any moneys transferred or
24 received by the municipality during that fiscal year
25 pursuant to those intergovernmental agreements.

26 In addition to information required to be reported under

1 this Section, for Fiscal Year 2022 and each fiscal year
2 thereafter, reporting municipalities shall also report to the
3 Comptroller annually in a manner and format prescribed by the
4 Comptroller: (1) the number of jobs, if any, projected to be
5 created for each redevelopment project area at the time of
6 approval of the redevelopment agreement; (2) the number of
7 jobs, if any, created as a result of the development to date
8 for that reporting period under the same guidelines and
9 assumptions as was used for the projections used at the time of
10 approval of the redevelopment agreement; (3) the amount of
11 increment projected to be created at the time of approval of
12 the redevelopment agreement for each redevelopment project
13 area; (4) the amount of increment created as a result of the
14 development to date for that reporting period using the same
15 assumptions as was used for the projections used at the time of
16 the approval of the redevelopment agreement; and (5) the
17 stated rate of return identified by the developer to the
18 municipality for each redevelopment project area, if any.
19 Stated rates of return required to be reported in item (5)
20 shall be independently verified by a third party chosen by the
21 municipality. Reporting municipalities shall also report to
22 the Comptroller a copy of the redevelopment plan each time the
23 redevelopment plan is enacted, amended, or extended in a
24 manner and format prescribed by the Comptroller. These
25 requirements shall only apply to redevelopment projects
26 beginning in or after Fiscal Year 2022.

1 (d-1) Prior to the effective date of this amendatory Act
2 of the 91st General Assembly, municipalities with populations
3 of over 1,000,000 shall, after adoption of a redevelopment
4 plan or project, make available upon request to any taxing
5 district in which the redevelopment project area is located
6 the following information:

7 (1) Any amendments to the redevelopment plan, the
8 redevelopment project area, or the State Sales Tax
9 Boundary; and

10 (2) In connection with any redevelopment project area
11 for which the municipality has outstanding obligations
12 issued to provide for redevelopment project costs pursuant
13 to Section 11-74.4-7, for fiscal years ending before
14 January 1, 2028, audited financial statements of the
15 special tax allocation fund.

16 (e) The joint review board shall meet annually 180 days
17 after the close of the municipal fiscal year, or, for fiscal
18 years ending before January 1, 2028, ~~year or~~ as soon as the
19 redevelopment project audit for that fiscal year becomes
20 available to review the effectiveness and status of the
21 redevelopment project area up to that date.

22 (f) (Blank).

23 (g) In the event that a municipality has held a public
24 hearing under this Section prior to March 14, 1994 (the
25 effective date of Public Act 88-537), the requirements imposed
26 by Public Act 88-537 relating to the method of fixing the time

1 and place for public hearing, the materials and information
2 required to be made available for public inspection, and the
3 information required to be sent after adoption of an ordinance
4 or resolution fixing a time and place for public hearing shall
5 not be applicable.

6 (h) On and after the effective date of this amendatory Act
7 of the 96th General Assembly, the State Comptroller must post
8 on the State Comptroller's official website the information
9 submitted by a municipality pursuant to subsection (d) of this
10 Section. The information must be posted no later than 45 days
11 after the State Comptroller receives the information from the
12 municipality. The State Comptroller must also post a list of
13 the municipalities not in compliance with the reporting
14 requirements set forth in subsection (d) of this Section.

15 (i) No later than 10 years after the corporate authorities
16 of a municipality adopt an ordinance to establish a
17 redevelopment project area, the municipality must compile a
18 status report concerning the redevelopment project area. The
19 status report must detail without limitation the following:

20 (i) the amount of revenue generated within the redevelopment
21 project area, (ii) any expenditures made by the municipality
22 for the redevelopment project area including without
23 limitation expenditures from the special tax allocation fund,
24 (iii) the status of planned activities, goals, and objectives
25 set forth in the redevelopment plan including details on new
26 or planned construction within the redevelopment project area,

1 (iv) the amount of private and public investment within the
2 redevelopment project area, and (v) any other relevant
3 evaluation or performance data. Within 30 days after the
4 municipality compiles the status report, the municipality must
5 hold at least one public hearing concerning the report. The
6 municipality must provide 20 days' public notice of the
7 hearing.

8 (j) Beginning in fiscal year 2011 and in each fiscal year
9 thereafter, a municipality must detail in its annual budget
10 (i) the revenues generated from redevelopment project areas by
11 source and (ii) the expenditures made by the municipality for
12 redevelopment project areas.

13 (Source: P.A. 102-127, eff. 7-23-21.)

14 (65 ILCS 5/11-74.4-8a) (from Ch. 24, par. 11-74.4-8a)

15 Sec. 11-74.4-8a. (1) Until June 1, 1988, a municipality
16 which has adopted tax increment allocation financing prior to
17 January 1, 1987, may by ordinance (1) authorize the Department
18 of Revenue, subject to appropriation, to annually certify and
19 cause to be paid from the Illinois Tax Increment Fund to such
20 municipality for deposit in the municipality's special tax
21 allocation fund an amount equal to the Net State Sales Tax
22 Increment and (2) authorize the Department of Revenue to
23 annually notify the municipality of the amount of the
24 Municipal Sales Tax Increment which shall be deposited by the
25 municipality in the municipality's special tax allocation

1 fund. Provided that for purposes of this Section no amendments
2 adding additional area to the redevelopment project area which
3 has been certified as the State Sales Tax Boundary shall be
4 taken into account if such amendments are adopted by the
5 municipality after January 1, 1987. If an amendment is adopted
6 which decreases the area of a State Sales Tax Boundary, the
7 municipality shall update the list required by subsection
8 (3)(a) of this Section. The Retailers' Occupation Tax
9 liability, Use Tax liability, Service Occupation Tax liability
10 and Service Use Tax liability for retailers and servicemen
11 located within the disconnected area shall be excluded from
12 the base from which tax increments are calculated and the
13 revenue from any such retailer or serviceman shall not be
14 included in calculating incremental revenue payable to the
15 municipality. A municipality adopting an ordinance under this
16 subsection (1) of this Section for a redevelopment project
17 area which is certified as a State Sales Tax Boundary shall not
18 be entitled to payments of State taxes authorized under
19 subsection (2) of this Section for the same redevelopment
20 project area. Nothing herein shall be construed to prevent a
21 municipality from receiving payment of State taxes authorized
22 under subsection (2) of this Section for a separate
23 redevelopment project area that does not overlap in any way
24 with the State Sales Tax Boundary receiving payments of State
25 taxes pursuant to subsection (1) of this Section.

26 A certified copy of such ordinance shall be submitted by

1 the municipality to the Department of Commerce and Economic
2 Opportunity and the Department of Revenue not later than 30
3 days after the effective date of the ordinance. Upon
4 submission of the ordinances, and the information required
5 pursuant to subsection 3 of this Section, the Department of
6 Revenue shall promptly determine the amount of such taxes paid
7 under the Retailers' Occupation Tax Act, Use Tax Act, Service
8 Use Tax Act, the Service Occupation Tax Act, the Municipal
9 Retailers' Occupation Tax Act and the Municipal Service
10 Occupation Tax Act by retailers and servicemen on transactions
11 at places located in the redevelopment project area during the
12 base year, and shall certify all the foregoing "initial sales
13 tax amounts" to the municipality within 60 days of submission
14 of the list required of subsection (3) (a) of this Section.

15 If a retailer or serviceman with a place of business
16 located within a redevelopment project area also has one or
17 more other places of business within the municipality but
18 outside the redevelopment project area, the retailer or
19 serviceman shall, upon request of the Department of Revenue,
20 certify to the Department of Revenue the amount of taxes paid
21 pursuant to the Retailers' Occupation Tax Act, the Municipal
22 Retailers' Occupation Tax Act, the Service Occupation Tax Act
23 and the Municipal Service Occupation Tax Act at each place of
24 business which is located within the redevelopment project
25 area in the manner and for the periods of time requested by the
26 Department of Revenue.

1 When the municipality determines that a portion of an
2 increase in the aggregate amount of taxes paid by retailers
3 and servicemen under the Retailers' Occupation Tax Act, Use
4 Tax Act, Service Use Tax Act, or the Service Occupation Tax Act
5 is the result of a retailer or serviceman initiating retail or
6 service operations in the redevelopment project area by such
7 retailer or serviceman with a resulting termination of retail
8 or service operations by such retailer or serviceman at
9 another location in Illinois in the standard metropolitan
10 statistical area of such municipality, the Department of
11 Revenue shall be notified that the retailers occupation tax
12 liability, use tax liability, service occupation tax
13 liability, or service use tax liability from such retailer's
14 or serviceman's terminated operation shall be included in the
15 base Initial Sales Tax Amounts from which the State Sales Tax
16 Increment is calculated for purposes of State payments to the
17 affected municipality; provided, however, for purposes of this
18 paragraph "termination" shall mean a closing of a retail or
19 service operation which is directly related to the opening of
20 the same retail or service operation in a redevelopment
21 project area which is included within a State Sales Tax
22 Boundary, but it shall not include retail or service
23 operations closed for reasons beyond the control of the
24 retailer or serviceman, as determined by the Department.

25 If the municipality makes the determination referred to in
26 the prior paragraph and notifies the Department and if the

1 relocation is from a location within the municipality, the
2 Department, at the request of the municipality, shall adjust
3 the certified aggregate amount of taxes that constitute the
4 Municipal Sales Tax Increment paid by retailers and servicemen
5 on transactions at places of business located within the State
6 Sales Tax Boundary during the base year using the same
7 procedures as are employed to make the adjustment referred to
8 in the prior paragraph. The adjusted Municipal Sales Tax
9 Increment calculated by the Department shall be sufficient to
10 satisfy the requirements of subsection (1) of this Section.

11 When a municipality which has adopted tax increment
12 allocation financing in 1986 determines that a portion of the
13 aggregate amount of taxes paid by retailers and servicemen
14 under the Retailers Occupation Tax Act, Use Tax Act, Service
15 Use Tax Act, or Service Occupation Tax Act, the Municipal
16 Retailers' Occupation Tax Act and the Municipal Service
17 Occupation Tax Act, includes revenue of a retailer or
18 serviceman which terminated retailer or service operations in
19 1986, prior to the adoption of tax increment allocation
20 financing, the Department of Revenue shall be notified by such
21 municipality that the retailers' occupation tax liability, use
22 tax liability, service occupation tax liability or service use
23 tax liability, from such retailer's or serviceman's terminated
24 operations shall be excluded from the Initial Sales Tax
25 Amounts for such taxes. The revenue from any such retailer or
26 serviceman which is excluded from the base year under this

1 paragraph, shall not be included in calculating incremental
2 revenues if such retailer or serviceman reestablishes such
3 business in the redevelopment project area.

4 For State fiscal year 1992, the Department of Revenue
5 shall budget, and the Illinois General Assembly shall
6 appropriate from the Illinois Tax Increment Fund in the State
7 treasury, an amount not to exceed \$18,000,000 to pay to each
8 eligible municipality the Net State Sales Tax Increment to
9 which such municipality is entitled.

10 Beginning on January 1, 1993, each municipality's
11 proportional share of the Illinois Tax Increment Fund shall be
12 determined by adding the annual Net State Sales Tax Increment
13 and the annual Net Utility Tax Increment to determine the
14 Annual Total Increment. The ratio of the Annual Total
15 Increment of each municipality to the Annual Total Increment
16 for all municipalities, as most recently calculated by the
17 Department, shall determine the proportional shares of the
18 Illinois Tax Increment Fund to be distributed to each
19 municipality.

20 Beginning in October, 1993, and each January, April, July
21 and October thereafter, the Department of Revenue shall
22 certify to the Treasurer and the Comptroller the amounts
23 payable quarter annually during the fiscal year to each
24 municipality under this Section. The Comptroller shall
25 promptly then draw warrants, ordering the State Treasurer to
26 pay such amounts from the Illinois Tax Increment Fund in the

1 State treasury.

2 The Department of Revenue shall utilize the same periods
3 established for determining State Sales Tax Increment to
4 determine the Municipal Sales Tax Increment for the area
5 within a State Sales Tax Boundary and certify such amounts to
6 such municipal treasurer who shall transfer such amounts to
7 the special tax allocation fund.

8 The provisions of this subsection (1) do not apply to
9 additional municipal retailers' occupation or service
10 occupation taxes imposed by municipalities using their home
11 rule powers or imposed pursuant to Sections 8-11-1.3, 8-11-1.4
12 and 8-11-1.5 of this Act. A municipality shall not receive
13 from the State any share of the Illinois Tax Increment Fund
14 unless such municipality deposits all its Municipal Sales Tax
15 Increment and the local incremental real property tax
16 revenues, as provided herein, into the appropriate special tax
17 allocation fund. If, however, a municipality has extended the
18 estimated dates of completion of the redevelopment project and
19 retirement of obligations to finance redevelopment project
20 costs by municipal ordinance to December 31, 2013 under
21 subsection (n) of Section 11-74.4-3, then that municipality
22 shall continue to receive from the State a share of the
23 Illinois Tax Increment Fund so long as the municipality
24 deposits, from any funds available, excluding funds in the
25 special tax allocation fund, an amount equal to the municipal
26 share of the real property tax increment revenues into the

1 special tax allocation fund during the extension period. The
2 amount to be deposited by the municipality in each of the tax
3 years affected by the extension to December 31, 2013 shall be
4 equal to the municipal share of the property tax increment
5 deposited into the special tax allocation fund by the
6 municipality for the most recent year that the property tax
7 increment was distributed. A municipality located within an
8 economic development project area created under the County
9 Economic Development Project Area Property Tax Allocation Act
10 which has abated any portion of its property taxes which
11 otherwise would have been deposited in its special tax
12 allocation fund shall not receive from the State the Net Sales
13 Tax Increment.

14 (2) A municipality which has adopted tax increment
15 allocation financing with regard to an industrial park or
16 industrial park conservation area, prior to January 1, 1988,
17 may by ordinance authorize the Department of Revenue to
18 annually certify and pay from the Illinois Tax Increment Fund
19 to such municipality for deposit in the municipality's special
20 tax allocation fund an amount equal to the Net State Utility
21 Tax Increment. Provided that for purposes of this Section no
22 amendments adding additional area to the redevelopment project
23 area shall be taken into account if such amendments are
24 adopted by the municipality after January 1, 1988.
25 Municipalities adopting an ordinance under this subsection (2)
26 of this Section for a redevelopment project area shall not be

1 entitled to payment of State taxes authorized under subsection
2 (1) of this Section for the same redevelopment project area
3 which is within a State Sales Tax Boundary. Nothing herein
4 shall be construed to prevent a municipality from receiving
5 payment of State taxes authorized under subsection (1) of this
6 Section for a separate redevelopment project area within a
7 State Sales Tax Boundary that does not overlap in any way with
8 the redevelopment project area receiving payments of State
9 taxes pursuant to subsection (2) of this Section.

10 A certified copy of such ordinance shall be submitted to
11 the Department of Commerce and Economic Opportunity and the
12 Department of Revenue not later than 30 days after the
13 effective date of the ordinance.

14 When a municipality determines that a portion of an
15 increase in the aggregate amount of taxes paid by industrial
16 or commercial facilities under the Public Utilities Act, is
17 the result of an industrial or commercial facility initiating
18 operations in the redevelopment project area with a resulting
19 termination of such operations by such industrial or
20 commercial facility at another location in Illinois, the
21 Department of Revenue shall be notified by such municipality
22 that such industrial or commercial facility's liability under
23 the Public Utility Tax Act shall be included in the base from
24 which tax increments are calculated for purposes of State
25 payments to the affected municipality.

26 After receipt of the calculations by the public utility as

1 required by subsection (4) of this Section, the Department of
2 Revenue shall annually budget and the Illinois General
3 Assembly shall annually appropriate from the General Revenue
4 Fund through State Fiscal Year 1989, and thereafter from the
5 Illinois Tax Increment Fund, an amount sufficient to pay to
6 each eligible municipality the amount of incremental revenue
7 attributable to State electric and gas taxes as reflected by
8 the charges imposed on persons in the project area to which
9 such municipality is entitled by comparing the preceding
10 calendar year with the base year as determined by this
11 Section. Beginning on January 1, 1993, each municipality's
12 proportional share of the Illinois Tax Increment Fund shall be
13 determined by adding the annual Net State Utility Tax
14 Increment and the annual Net Utility Tax Increment to
15 determine the Annual Total Increment. The ratio of the Annual
16 Total Increment of each municipality to the Annual Total
17 Increment for all municipalities, as most recently calculated
18 by the Department, shall determine the proportional shares of
19 the Illinois Tax Increment Fund to be distributed to each
20 municipality.

21 A municipality shall not receive any share of the Illinois
22 Tax Increment Fund from the State unless such municipality
23 imposes the maximum municipal charges authorized pursuant to
24 Section 9-221 of the Public Utilities Act and deposits all
25 municipal utility tax incremental revenues as certified by the
26 public utilities, and all local real estate tax increments

1 into such municipality's special tax allocation fund.

2 (3) Within 30 days after the adoption of the ordinance
3 required by either subsection (1) or subsection (2) of this
4 Section, the municipality shall transmit to the Department of
5 Commerce and Economic Opportunity and the Department of
6 Revenue the following:

7 (a) if applicable, a certified copy of the ordinance
8 required by subsection (1) accompanied by a complete list
9 of street names and the range of street numbers of each
10 street located within the redevelopment project area for
11 which payments are to be made under this Section in both
12 the base year and in the year preceding the payment year;
13 and the addresses of persons registered with the
14 Department of Revenue; and, the name under which each such
15 retailer or serviceman conducts business at that address,
16 if different from the corporate name; and the Illinois
17 Business Tax Number of each such person (The municipality
18 shall update this list in the event of a revision of the
19 redevelopment project area, or the opening or closing or
20 name change of any street or part thereof in the
21 redevelopment project area, or if the Department of
22 Revenue informs the municipality of an addition or
23 deletion pursuant to the monthly updates given by the
24 Department.);

25 (b) if applicable, a certified copy of the ordinance
26 required by subsection (2) accompanied by a complete list

1 of street names and range of street numbers of each street
2 located within the redevelopment project area, the utility
3 customers in the project area, and the utilities serving
4 the redevelopment project areas;

5 (c) certified copies of the ordinances approving the
6 redevelopment plan and designating the redevelopment
7 project area;

8 (d) a copy of the redevelopment plan as approved by
9 the municipality;

10 (e) an opinion of legal counsel that the municipality
11 had complied with the requirements of this Act; and

12 (f) a certification by the chief executive officer of
13 the municipality that with regard to a redevelopment
14 project area: (1) the municipality has committed all of
15 the municipal tax increment created pursuant to this Act
16 for deposit in the special tax allocation fund, (2) the
17 redevelopment projects described in the redevelopment plan
18 would not be completed without the use of State
19 incremental revenues pursuant to this Act, (3) the
20 municipality will pursue the implementation of the
21 redevelopment plan in an expeditious manner, (4) the
22 incremental revenues created pursuant to this Section will
23 be exclusively utilized for the development of the
24 redevelopment project area, and (5) the increased revenue
25 created pursuant to this Section shall be used exclusively
26 to pay redevelopment project costs as defined in this Act.

1 (4) The Department of Revenue upon receipt of the
2 information set forth in paragraph (b) of subsection (3) shall
3 immediately forward such information to each public utility
4 furnishing natural gas or electricity to buildings within the
5 redevelopment project area. Upon receipt of such information,
6 each public utility shall promptly:

7 (a) provide to the Department of Revenue and the
8 municipality separate lists of the names and addresses of
9 persons within the redevelopment project area receiving
10 natural gas or electricity from such public utility. Such
11 list shall be updated as necessary by the public utility.
12 Each month thereafter the public utility shall furnish the
13 Department of Revenue and the municipality with an
14 itemized listing of charges imposed pursuant to Sections
15 9-221 and 9-222 of the Public Utilities Act on persons
16 within the redevelopment project area.

17 (b) determine the amount of charges imposed pursuant
18 to Sections 9-221 and 9-222 of the Public Utilities Act on
19 persons in the redevelopment project area during the base
20 year, both as a result of municipal taxes on electricity
21 and gas and as a result of State taxes on electricity and
22 gas and certify such amounts both to the municipality and
23 the Department of Revenue; and

24 (c) determine the amount of charges imposed pursuant
25 to Sections 9-221 and 9-222 of the Public Utilities Act on
26 persons in the redevelopment project area on a monthly

1 basis during the base year, both as a result of State and
2 municipal taxes on electricity and gas and certify such
3 separate amounts both to the municipality and the
4 Department of Revenue.

5 After the determinations are made in paragraphs (b) and
6 (c), the public utility shall monthly during the existence of
7 the redevelopment project area notify the Department of
8 Revenue and the municipality of any increase in charges over
9 the base year determinations made pursuant to paragraphs (b)
10 and (c).

11 (5) The payments authorized under this Section shall be
12 deposited by the municipal treasurer in the special tax
13 allocation fund of the municipality, which for accounting
14 purposes shall identify the sources of each payment as:
15 municipal receipts from the State retailers occupation,
16 service occupation, use and service use taxes; and municipal
17 public utility taxes charged to customers under the Public
18 Utilities Act and State public utility taxes charged to
19 customers under the Public Utilities Act.

20 (6) Before the effective date of this amendatory Act of
21 the 91st General Assembly, any municipality receiving payments
22 authorized under this Section for any redevelopment project
23 area or area within a State Sales Tax Boundary within the
24 municipality shall submit to the Department of Revenue and to
25 the taxing districts which are sent the notice required by
26 Section 6 of this Act annually within 180 days after the close

1 of each municipal fiscal year the following information for
2 the immediately preceding fiscal year:

3 (a) Any amendments to the redevelopment plan, the
4 redevelopment project area, or the State Sales Tax
5 Boundary.

6 (b) Audited financial statements of the special tax
7 allocation fund for fiscal years ending before January 1,
8 2028.

9 (c) Certification of the Chief Executive Officer of
10 the municipality that the municipality has complied with
11 all of the requirements of this Act during the preceding
12 fiscal year.

13 (d) An opinion of legal counsel that the municipality
14 is in compliance with this Act.

15 (e) An analysis of the special tax allocation fund
16 which sets forth:

17 (1) the balance in the special tax allocation fund
18 at the beginning of the fiscal year;

19 (2) all amounts deposited in the special tax
20 allocation fund by source;

21 (3) all expenditures from the special tax
22 allocation fund by category of permissible
23 redevelopment project cost; and

24 (4) the balance in the special tax allocation fund
25 at the end of the fiscal year including a breakdown of
26 that balance by source. Such ending balance shall be

1 designated as surplus if it is not required for
2 anticipated redevelopment project costs or to pay debt
3 service on bonds issued to finance redevelopment
4 project costs, as set forth in Section 11-74.4-7
5 hereof.

6 (f) A description of all property purchased by the
7 municipality within the redevelopment project area
8 including:

- 9 1. Street address
- 10 2. Approximate size or description of property
- 11 3. Purchase price
- 12 4. Seller of property.

13 (g) A statement setting forth all activities
14 undertaken in furtherance of the objectives of the
15 redevelopment plan, including:

- 16 1. Any project implemented in the preceding fiscal
17 year
- 18 2. A description of the redevelopment activities
19 undertaken
- 20 3. A description of any agreements entered into by
21 the municipality with regard to the disposition or
22 redevelopment of any property within the redevelopment
23 project area or the area within the State Sales Tax
24 Boundary.

25 (h) With regard to any obligations issued by the
26 municipality:

1 1. copies of bond ordinances or resolutions

2 2. copies of any official statements

3 3. an analysis prepared by financial advisor or
4 underwriter setting forth: (a) nature and term of
5 obligation; and (b) projected debt service including
6 required reserves and debt coverage.

7 (i) For fiscal years ending before January 1, 2028, a
8 ~~A~~ certified audit report reviewing compliance with this
9 statute performed by an independent public accountant
10 certified and licensed by the authority of the State of
11 Illinois. The financial portion of the audit must be
12 conducted in accordance with Standards for Audits of
13 Governmental Organizations, Programs, Activities, and
14 Functions adopted by the Comptroller General of the United
15 States (1981), as amended. The audit report shall contain
16 a letter from the independent certified public accountant
17 indicating compliance or noncompliance with the
18 requirements of subsection (q) of Section 11-74.4-3. If
19 the audit indicates that expenditures are not in
20 compliance with the law, the Department of Revenue shall
21 withhold State sales and utility tax increment payments to
22 the municipality until compliance has been reached, and an
23 amount equal to the ineligible expenditures has been
24 returned to the Special Tax Allocation Fund.

25 (6.1) After July 29, 1988 and before the effective date of
26 this amendatory Act of the 91st General Assembly, any funds

1 which have not been designated for use in a specific
2 development project in the annual report shall be designated
3 as surplus. No funds may be held in the Special Tax Allocation
4 Fund for more than 36 months from the date of receipt unless
5 the money is required for payment of contractual obligations
6 for specific development project costs. If held for more than
7 36 months in violation of the preceding sentence, such funds
8 shall be designated as surplus. Any funds designated as
9 surplus must first be used for early redemption of any bond
10 obligations. Any funds designated as surplus which are not
11 disposed of as otherwise provided in this paragraph, shall be
12 distributed as surplus as provided in Section 11-74.4-7.

13 (7) Any appropriation made pursuant to this Section for
14 the 1987 State fiscal year shall not exceed the amount of \$7
15 million and for the 1988 State fiscal year the amount of \$10
16 million. The amount which shall be distributed to each
17 municipality shall be the incremental revenue to which each
18 municipality is entitled as calculated by the Department of
19 Revenue, unless the requests of the municipality exceed the
20 appropriation, then the amount to which each municipality
21 shall be entitled shall be prorated among the municipalities
22 in the same proportion as the increment to which the
23 municipality would be entitled bears to the total increment
24 which all municipalities would receive in the absence of this
25 limitation, provided that no municipality may receive an
26 amount in excess of 15% of the appropriation. For the 1987 Net

1 State Sales Tax Increment payable in Fiscal Year 1989, no
2 municipality shall receive more than 7.5% of the total
3 appropriation; provided, however, that any of the
4 appropriation remaining after such distribution shall be
5 prorated among municipalities on the basis of their pro rata
6 share of the total increment. Beginning on January 1, 1993,
7 each municipality's proportional share of the Illinois Tax
8 Increment Fund shall be determined by adding the annual Net
9 State Sales Tax Increment and the annual Net Utility Tax
10 Increment to determine the Annual Total Increment. The ratio
11 of the Annual Total Increment of each municipality to the
12 Annual Total Increment for all municipalities, as most
13 recently calculated by the Department, shall determine the
14 proportional shares of the Illinois Tax Increment Fund to be
15 distributed to each municipality.

16 (7.1) No distribution of Net State Sales Tax Increment to
17 a municipality for an area within a State Sales Tax Boundary
18 shall exceed in any State Fiscal Year an amount equal to 3
19 times the sum of the Municipal Sales Tax Increment, the real
20 property tax increment and deposits of funds from other
21 sources, excluding state and federal funds, as certified by
22 the city treasurer to the Department of Revenue for an area
23 within a State Sales Tax Boundary. After July 29, 1988, for
24 those municipalities which issue bonds between June 1, 1988
25 and 3 years from July 29, 1988 to finance redevelopment
26 projects within the area in a State Sales Tax Boundary, the

1 distribution of Net State Sales Tax Increment during the 16th
2 through 20th years from the date of issuance of the bonds shall
3 not exceed in any State Fiscal Year an amount equal to 2 times
4 the sum of the Municipal Sales Tax Increment, the real
5 property tax increment and deposits of funds from other
6 sources, excluding State and federal funds.

7 (8) Any person who knowingly files or causes to be filed
8 false information for the purpose of increasing the amount of
9 any State tax incremental revenue commits a Class A
10 misdemeanor.

11 (9) The following procedures shall be followed to
12 determine whether municipalities have complied with the Act
13 for the purpose of receiving distributions after July 1, 1989
14 pursuant to subsection (1) of this Section 11-74.4-8a.

15 (a) The Department of Revenue shall conduct a
16 preliminary review of the redevelopment project areas and
17 redevelopment plans pertaining to those municipalities
18 receiving payments from the State pursuant to subsection
19 (1) of Section 8a of this Act for the purpose of
20 determining compliance with the following standards:

21 (1) For any municipality with a population of more
22 than 12,000 as determined by the 1980 U.S. Census: (a)
23 the redevelopment project area, or in the case of a
24 municipality which has more than one redevelopment
25 project area, each such area, must be contiguous and
26 the total of all such areas shall not comprise more

1 than 25% of the area within the municipal boundaries
2 nor more than 20% of the equalized assessed value of
3 the municipality; (b) the aggregate amount of 1985
4 taxes in the redevelopment project area, or in the
5 case of a municipality which has more than one
6 redevelopment project area, the total of all such
7 areas, shall be not more than 25% of the total base
8 year taxes paid by retailers and servicemen on
9 transactions at places of business located within the
10 municipality under the Retailers' Occupation Tax Act,
11 the Use Tax Act, the Service Use Tax Act, and the
12 Service Occupation Tax Act. Redevelopment project
13 areas created prior to 1986 are not subject to the
14 above standards if their boundaries were not amended
15 in 1986.

16 (2) For any municipality with a population of
17 12,000 or less as determined by the 1980 U.S. Census:
18 (a) the redevelopment project area, or in the case of a
19 municipality which has more than one redevelopment
20 project area, each such area, must be contiguous and
21 the total of all such areas shall not comprise more
22 than 35% of the area within the municipal boundaries
23 nor more than 30% of the equalized assessed value of
24 the municipality; (b) the aggregate amount of 1985
25 taxes in the redevelopment project area, or in the
26 case of a municipality which has more than one

1 redevelopment project area, the total of all such
2 areas, shall not be more than 35% of the total base
3 year taxes paid by retailers and servicemen on
4 transactions at places of business located within the
5 municipality under the Retailers' Occupation Tax Act,
6 the Use Tax Act, the Service Use Tax Act, and the
7 Service Occupation Tax Act. Redevelopment project
8 areas created prior to 1986 are not subject to the
9 above standards if their boundaries were not amended
10 in 1986.

11 (3) Such preliminary review of the redevelopment
12 project areas applying the above standards shall be
13 completed by November 1, 1988, and on or before
14 November 1, 1988, the Department shall notify each
15 municipality by certified mail, return receipt
16 requested that either (1) the Department requires
17 additional time in which to complete its preliminary
18 review; or (2) the Department is issuing either (a) a
19 Certificate of Eligibility or (b) a Notice of Review.
20 If the Department notifies a municipality that it
21 requires additional time to complete its preliminary
22 investigation, it shall complete its preliminary
23 investigation no later than February 1, 1989, and by
24 February 1, 1989 shall issue to each municipality
25 either (a) a Certificate of Eligibility or (b) a
26 Notice of Review. A redevelopment project area for

1 which a Certificate of Eligibility has been issued
2 shall be deemed a "State Sales Tax Boundary."

3 (4) The Department of Revenue shall also issue a
4 Notice of Review if the Department has received a
5 request by November 1, 1988 to conduct such a review
6 from taxpayers in the municipality, local taxing
7 districts located in the municipality or the State of
8 Illinois, or if the redevelopment project area has
9 more than 5 retailers and has had growth in State sales
10 tax revenue of more than 15% from calendar year 1985 to
11 1986.

12 (b) For those municipalities receiving a Notice of
13 Review, the Department will conduct a secondary review
14 consisting of: (i) application of the above standards
15 contained in subsection (9)(a)(1)(a) and (b) or
16 (9)(a)(2)(a) and (b), and (ii) the definitions of blighted
17 and conservation area provided for in Section 11-74.4-3.
18 Such secondary review shall be completed by July 1, 1989.

19 Upon completion of the secondary review, the
20 Department will issue (a) a Certificate of Eligibility or
21 (b) a Preliminary Notice of Deficiency. Any municipality
22 receiving a Preliminary Notice of Deficiency may amend its
23 redevelopment project area to meet the standards and
24 definitions set forth in this paragraph (b). This amended
25 redevelopment project area shall become the "State Sales
26 Tax Boundary" for purposes of determining the State Sales

1 Tax Increment.

2 (c) If the municipality advises the Department of its
3 intent to comply with the requirements of paragraph (b) of
4 this subsection outlined in the Preliminary Notice of
5 Deficiency, within 120 days of receiving such notice from
6 the Department, the municipality shall submit
7 documentation to the Department of the actions it has
8 taken to cure any deficiencies. Thereafter, within 30 days
9 of the receipt of the documentation, the Department shall
10 either issue a Certificate of Eligibility or a Final
11 Notice of Deficiency. If the municipality fails to advise
12 the Department of its intent to comply or fails to submit
13 adequate documentation of such cure of deficiencies the
14 Department shall issue a Final Notice of Deficiency that
15 provides that the municipality is ineligible for payment
16 of the Net State Sales Tax Increment.

17 (d) If the Department issues a final determination of
18 ineligibility, the municipality shall have 30 days from
19 the receipt of determination to protest and request a
20 hearing. Such hearing shall be conducted in accordance
21 with Sections 10-25, 10-35, 10-40, and 10-50 of the
22 Illinois Administrative Procedure Act. The decision
23 following the hearing shall be subject to review under the
24 Administrative Review Law.

25 (e) Any Certificate of Eligibility issued pursuant to
26 this subsection 9 shall be binding only on the State for

1 the purposes of establishing municipal eligibility to
2 receive revenue pursuant to subsection (1) of this Section
3 11-74.4-8a.

4 (f) It is the intent of this subsection that the
5 periods of time to cure deficiencies shall be in addition
6 to all other periods of time permitted by this Section,
7 regardless of the date by which plans were originally
8 required to be adopted. To cure said deficiencies,
9 however, the municipality shall be required to follow the
10 procedures and requirements pertaining to amendments, as
11 provided in Sections 11-74.4-5 and 11-74.4-6 of this Act.

12 (10) If a municipality adopts a State Sales Tax Boundary
13 in accordance with the provisions of subsection (9) of this
14 Section, such boundaries shall subsequently be utilized to
15 determine Revised Initial Sales Tax Amounts and the Net State
16 Sales Tax Increment; provided, however, that such revised
17 State Sales Tax Boundary shall not have any effect upon the
18 boundary of the redevelopment project area established for the
19 purposes of determining the ad valorem taxes on real property
20 pursuant to Sections 11-74.4-7 and 11-74.4-8 of this Act nor
21 upon the municipality's authority to implement the
22 redevelopment plan for that redevelopment project area. For
23 any redevelopment project area with a smaller State Sales Tax
24 Boundary within its area, the municipality may annually elect
25 to deposit the Municipal Sales Tax Increment for the
26 redevelopment project area in the special tax allocation fund

1 and shall certify the amount to the Department prior to
2 receipt of the Net State Sales Tax Increment. Any municipality
3 required by subsection (9) to establish a State Sales Tax
4 Boundary for one or more of its redevelopment project areas
5 shall submit all necessary information required by the
6 Department concerning such boundary and the retailers therein,
7 by October 1, 1989, after complying with the procedures for
8 amendment set forth in Sections 11-74.4-5 and 11-74.4-6 of
9 this Act. Net State Sales Tax Increment produced within the
10 State Sales Tax Boundary shall be spent only within that area.
11 However expenditures of all municipal property tax increment
12 and municipal sales tax increment in a redevelopment project
13 area are not required to be spent within the smaller State
14 Sales Tax Boundary within such redevelopment project area.

15 (11) The Department of Revenue shall have the authority to
16 issue rules and regulations for purposes of this Section.

17 (12) If, under Section 5.4.1 of the Illinois Enterprise
18 Zone Act, a municipality determines that property that lies
19 within a State Sales Tax Boundary has an improvement,
20 rehabilitation, or renovation that is entitled to a property
21 tax abatement, then that property along with any improvements,
22 rehabilitation, or renovations shall be immediately removed
23 from any State Sales Tax Boundary. The municipality that made
24 the determination shall notify the Department of Revenue
25 within 30 days after the determination. Once a property is
26 removed from the State Sales Tax Boundary because of the

1 existence of a property tax abatement resulting from an
2 enterprise zone, then that property shall not be permitted to
3 be amended into a State Sales Tax Boundary.

4 (Source: P.A. 100-201, eff. 8-18-17.)

5 (65 ILCS 5/11-74.6-22)

6 Sec. 11-74.6-22. Adoption of ordinance; requirements;
7 changes.

8 (a) Before adoption of an ordinance proposing the
9 designation of a redevelopment planning area or a
10 redevelopment project area, or both, or approving a
11 redevelopment plan or redevelopment project, the municipality
12 or commission designated pursuant to subsection (1) of Section
13 11-74.6-15 shall fix by ordinance or resolution a time and
14 place for public hearing. Prior to the adoption of the
15 ordinance or resolution establishing the time and place for
16 the public hearing, the municipality shall make available for
17 public inspection a redevelopment plan or a report that
18 provides in sufficient detail, the basis for the eligibility
19 of the redevelopment project area. The report along with the
20 name of a person to contact for further information shall be
21 sent to the affected taxing district by certified mail within
22 a reasonable time following the adoption of the ordinance or
23 resolution establishing the time and place for the public
24 hearing.

25 At the public hearing any interested person or affected

1 taxing district may file with the municipal clerk written
2 objections to the ordinance and may be heard orally on any
3 issues that are the subject of the hearing. The municipality
4 shall hear and determine all alternate proposals or bids for
5 any proposed conveyance, lease, mortgage or other disposition
6 of land and all protests and objections at the hearing and the
7 hearing may be adjourned to another date without further
8 notice other than a motion to be entered upon the minutes
9 fixing the time and place of the later hearing. At the public
10 hearing or at any time prior to the adoption by the
11 municipality of an ordinance approving a redevelopment plan,
12 the municipality may make changes in the redevelopment plan.
13 Changes which (1) add additional parcels of property to the
14 proposed redevelopment project area, (2) substantially affect
15 the general land uses proposed in the redevelopment plan, or
16 (3) substantially change the nature of or extend the life of
17 the redevelopment project shall be made only after the
18 municipality gives notice, convenes a joint review board, and
19 conducts a public hearing pursuant to the procedures set forth
20 in this Section and in Section 11-74.6-25. Changes which do
21 not (1) add additional parcels of property to the proposed
22 redevelopment project area, (2) substantially affect the
23 general land uses proposed in the redevelopment plan, or (3)
24 substantially change the nature of or extend the life of the
25 redevelopment project may be made without further hearing,
26 provided that the municipality shall give notice of any such

1 changes by mail to each affected taxing district and by
2 publication once in a newspaper of general circulation within
3 the affected taxing district. Such notice by mail and by
4 publication shall each occur not later than 10 days following
5 the adoption by ordinance of such changes.

6 (b) Before adoption of an ordinance proposing the
7 designation of a redevelopment planning area or a
8 redevelopment project area, or both, or amending the
9 boundaries of an existing redevelopment project area or
10 redevelopment planning area, or both, the municipality shall
11 convene a joint review board to consider the proposal. The
12 board shall consist of a representative selected by each
13 taxing district that has authority to levy real property taxes
14 on the property within the proposed redevelopment project area
15 and that has at least 5% of its total equalized assessed value
16 located within the proposed redevelopment project area, a
17 representative selected by the municipality and a public
18 member. The public member and the board's chairperson shall be
19 selected by a majority of other board members.

20 All board members shall be appointed and the first board
21 meeting held within 14 days following the notice by the
22 municipality to all the taxing districts as required by
23 subsection (c) of Section 11-74.6-25. The notice shall also
24 advise the taxing bodies represented on the joint review board
25 of the time and place of the first meeting of the board.
26 Additional meetings of the board shall be held upon the call of

1 any 2 members. The municipality seeking designation of the
2 redevelopment project area may provide administrative support
3 to the board.

4 The board shall review the public record, planning
5 documents and proposed ordinances approving the redevelopment
6 plan and project to be adopted by the municipality. As part of
7 its deliberations, the board may hold additional hearings on
8 the proposal. A board's recommendation, if any, shall be a
9 written recommendation adopted by a majority vote of the board
10 and submitted to the municipality within 30 days after the
11 board convenes. A board's recommendation shall be binding upon
12 the municipality. Failure of the board to submit its
13 recommendation on a timely basis shall not be cause to delay
14 the public hearing or the process of establishing or amending
15 the redevelopment project area. The board's recommendation on
16 the proposal shall be based upon the area satisfying the
17 applicable eligibility criteria defined in Section 11-74.6-10
18 and whether there is a basis for the municipal findings set
19 forth in the redevelopment plan as required by this Act. If the
20 board does not file a recommendation it shall be presumed that
21 the board has found that the redevelopment project area
22 satisfies the eligibility criteria.

23 (c) After a municipality has by ordinance approved a
24 redevelopment plan and designated a redevelopment planning
25 area or a redevelopment project area, or both, the plan may be
26 amended and additional properties may be added to the

1 redevelopment project area only as herein provided. Amendments
2 which (1) add additional parcels of property to the proposed
3 redevelopment project area, (2) substantially affect the
4 general land uses proposed in the redevelopment plan, (3)
5 substantially change the nature of the redevelopment project,
6 (4) increase the total estimated redevelopment project costs
7 set out in the redevelopment plan by more than 5% after
8 adjustment for inflation from the date the plan was adopted,
9 or (5) add additional redevelopment project costs to the
10 itemized list of redevelopment project costs set out in the
11 redevelopment plan shall be made only after the municipality
12 gives notice, convenes a joint review board, and conducts a
13 public hearing pursuant to the procedures set forth in this
14 Section and in Section 11-74.6-25. Changes which do not (1)
15 add additional parcels of property to the proposed
16 redevelopment project area, (2) substantially affect the
17 general land uses proposed in the redevelopment plan, (3)
18 substantially change the nature of the redevelopment project,
19 (4) increase the total estimated redevelopment project cost
20 set out in the redevelopment plan by more than 5% after
21 adjustment for inflation from the date the plan was adopted,
22 or (5) add additional redevelopment project costs to the
23 itemized list of redevelopment project costs set out in the
24 redevelopment plan may be made without further hearing,
25 provided that the municipality shall give notice of any such
26 changes by mail to each affected taxing district and by

1 publication once in a newspaper of general circulation within
2 the affected taxing district. Such notice by mail and by
3 publication shall each occur not later than 10 days following
4 the adoption by ordinance of such changes.

5 Notwithstanding Section 11-74.6-50, the redevelopment
6 project area established by an ordinance adopted in its final
7 form on December 19, 2011 by the City of Loves Park may be
8 expanded by the adoption of an ordinance to that effect
9 without further hearing or notice to include land that (i) is
10 at least in part contiguous to the existing redevelopment
11 project area, (ii) does not exceed approximately 16.56 acres,
12 (iii) at the time of the establishment of the redevelopment
13 project area would have been otherwise eligible for inclusion
14 in the redevelopment project area, and (iv) is zoned so as to
15 comply with this Act prior to its inclusion in the
16 redevelopment project area.

17 (d) After the effective date of this amendatory Act of the
18 91st General Assembly, a municipality shall submit the
19 following information for each redevelopment project area (i)
20 to the State Comptroller under Section 8-8-3.5 of the Illinois
21 Municipal Code, subject to any extensions or exemptions
22 provided at the Comptroller's discretion under that Section,
23 and (ii) to all taxing districts overlapping the redevelopment
24 project area no later than 180 days after the close of each
25 municipal fiscal year, or, for fiscal years ending before
26 January 1, 2028, ~~year or~~ as soon thereafter as the audited

1 financial statements become available and, in any case, shall
2 be submitted before the annual meeting of the joint review
3 board to each of the taxing districts that overlap the
4 redevelopment project area:

5 (1) Any amendments to the redevelopment plan, or the
6 redevelopment project area.

7 (1.5) A list of the redevelopment project areas
8 administered by the municipality and, if applicable, the
9 date each redevelopment project area was designated or
10 terminated by the municipality.

11 (2) Audited financial statements of the special tax
12 allocation fund once a cumulative total of \$100,000 of tax
13 increment revenues has been deposited in the fund for
14 fiscal years ending before January 1, 2028.

15 (3) Certification of the Chief Executive Officer of
16 the municipality that the municipality has complied with
17 all of the requirements of this Act during the preceding
18 fiscal year.

19 (4) An opinion of legal counsel that the municipality
20 is in compliance with this Act.

21 (5) An analysis of the special tax allocation fund
22 which sets forth:

23 (A) the balance in the special tax allocation fund
24 at the beginning of the fiscal year;

25 (B) all amounts deposited in the special tax
26 allocation fund by source;

1 (C) an itemized list of all expenditures from the
2 special tax allocation fund by category of permissible
3 redevelopment project cost; and

4 (D) the balance in the special tax allocation fund
5 at the end of the fiscal year including a breakdown of
6 that balance by source and a breakdown of that balance
7 identifying any portion of the balance that is
8 required, pledged, earmarked, or otherwise designated
9 for payment of or securing of obligations and
10 anticipated redevelopment project costs. Any portion
11 of such ending balance that has not been identified or
12 is not identified as being required, pledged,
13 earmarked, or otherwise designated for payment of or
14 securing of obligations or anticipated redevelopment
15 project costs shall be designated as surplus as set
16 forth in Section 11-74.6-30 hereof.

17 (6) A description of all property purchased by the
18 municipality within the redevelopment project area
19 including:

20 (A) Street address.

21 (B) Approximate size or description of property.

22 (C) Purchase price.

23 (D) Seller of property.

24 (7) A statement setting forth all activities
25 undertaken in furtherance of the objectives of the
26 redevelopment plan, including:

1 (A) Any project implemented in the preceding
2 fiscal year.

3 (B) A description of the redevelopment activities
4 undertaken.

5 (C) A description of any agreements entered into
6 by the municipality with regard to the disposition or
7 redevelopment of any property within the redevelopment
8 project area.

9 (D) Additional information on the use of all funds
10 received under this Division and steps taken by the
11 municipality to achieve the objectives of the
12 redevelopment plan.

13 (E) Information regarding contracts that the
14 municipality's tax increment advisors or consultants
15 have entered into with entities or persons that have
16 received, or are receiving, payments financed by tax
17 increment revenues produced by the same redevelopment
18 project area.

19 (F) Any reports submitted to the municipality by
20 the joint review board.

21 (G) A review of public and, to the extent
22 possible, private investment actually undertaken to
23 date after the effective date of this amendatory Act
24 of the 91st General Assembly and estimated to be
25 undertaken during the following year. This review
26 shall, on a project-by-project basis, set forth the

1 estimated amounts of public and private investment
2 incurred after the effective date of this amendatory
3 Act of the 91st General Assembly and provide the ratio
4 of private investment to public investment to the date
5 of the report and as estimated to the completion of the
6 redevelopment project.

7 (8) With regard to any obligations issued by the
8 municipality:

9 (A) copies of any official statements; and

10 (B) an analysis prepared by financial advisor or
11 underwriter, chosen by the municipality, setting
12 forth: (i) nature and term of obligation; (ii)
13 projected debt service including required reserves and
14 debt coverage; and (iii) actual debt service.

15 (9) For special tax allocation funds that have
16 received cumulative deposits of incremental tax revenues
17 of \$100,000 or more, a certified audit report reviewing
18 compliance with this Act performed by an independent
19 public accountant certified and licensed by the authority
20 of the State of Illinois. The financial portion of the
21 audit must be conducted in accordance with Standards for
22 Audits of Governmental Organizations, Programs,
23 Activities, and Functions adopted by the Comptroller
24 General of the United States (1981), as amended, or the
25 standards specified by Section 8-8-5 of the Illinois
26 Municipal Auditing Law of the Illinois Municipal Code. The

1 audit report shall contain a letter from the independent
2 certified public accountant indicating compliance or
3 noncompliance with the requirements of subsection (o) of
4 Section 11-74.6-10.

5 In addition to information required to be reported under
6 this Section, for Fiscal Year 2022 and each fiscal year
7 thereafter, reporting municipalities shall also report to the
8 Comptroller annually in a manner and format prescribed by the
9 Comptroller: (1) the number of jobs, if any, projected to be
10 created for each redevelopment project area at the time of
11 approval of the redevelopment agreement; (2) the number of
12 jobs, if any, created as a result of the development to date
13 for that reporting period under the same guidelines and
14 assumptions as was used for the projections used at the time of
15 approval of the redevelopment agreement; (3) the amount of
16 increment projected to be created at the time of approval of
17 the redevelopment agreement for each redevelopment project
18 area; (4) the amount of increment created as a result of the
19 development to date for that reporting period using the same
20 assumptions as was used for the projections used at the time of
21 the approval of the redevelopment agreement; and (5) the
22 stated rate of return identified by the developer to the
23 municipality for each redevelopment project area, if any.
24 Stated rates of return required to be reported in item (5)
25 shall be independently verified by a third party chosen by the
26 municipality. Reporting municipalities shall also report to

1 the Comptroller a copy of the redevelopment plan each time the
2 redevelopment plan is enacted, amended, or extended in a
3 manner and format prescribed by the Comptroller. These
4 requirements shall only apply to redevelopment projects
5 beginning in or after Fiscal Year 2022.

6 (e) The joint review board shall meet annually 180 days
7 after the close of the municipal fiscal year, or, for fiscal
8 years ending before January 1, 2028, ~~year or~~ as soon as the
9 redevelopment project audit for that fiscal year becomes
10 available to review the effectiveness and status of the
11 redevelopment project area up to that date.

12 (Source: P.A. 102-127, eff. 7-23-21.)

13 (65 ILCS 5/11-94-5) (from Ch. 24, par. 11-94-5)

14 Sec. 11-94-5. Each municipality which issues bonds and
15 constructs or acquires or improves a facility under this
16 Division 94 shall charge for the use thereof at a rate which at
17 all times is sufficient to pay maintenance and operation
18 costs, depreciation and the principal and interest on the
19 bonds. Such a municipality may make, enact, and enforce all
20 needful rules and regulations for the construction,
21 acquisition, improvement, extension, management, maintenance,
22 care, and protection of its natatoriums or swimming pools,
23 indoor or outdoor tennis courts, handball, racquetball or
24 squash courts, artificial ice skating rinks or golf courses,
25 or any other recreational facility, or any combination of

1 facilities, as the case may be, and for the use thereof.
2 Charges or rates for the use of the facility shall be
3 established, revised, maintained, and payable as the corporate
4 authorities may determine by ordinance.

5 While any bond issued under this Division 94 is
6 outstanding, such a municipality is required to maintain and
7 operate its natatoriums or swimming pools, indoor or outdoor
8 tennis courts, handball, racquetball or squash courts,
9 artificial ice skating rinks or golf courses, or any other
10 recreational facility, or any combination of facilities, as
11 long as it can do so out of the revenue derived from the
12 operation thereof. It shall not sell, lease, loan, mortgage or
13 in any other manner dispose of the natatoriums or swimming
14 pools, indoor or outdoor tennis courts, handball, racquetball
15 or squash courts, artificial ice skating rinks or golf
16 courses, or any other recreational facility, or any
17 combination of facilities, until all of the bonds so issued
18 have been paid in full, both principal and interest or until
19 provision has been made for the payment of all of the bonds and
20 interests thereon in full.

21 Such a municipality shall install and maintain a proper
22 system of accounts, showing the amount of revenue received
23 from the operation of its natatoriums or swimming pools,
24 indoor or outdoor tennis courts, handball, racquetball or
25 squash courts, artificial ice skating rinks or golf courses.
26 At least once each year, the municipality shall have the

1 accounts properly audited for fiscal years ending before
2 January 1, 2028. A report of this audit shall be open for
3 inspection at all times to any taxpayer, or to a holder of any
4 bond or coupon of any bond issued under this Division 94, or to
5 their respective representatives.

6 This amendatory Act of 1973 is not a limit upon any
7 municipality which is a home rule unit.

8 This amendatory Act of 1975 is not a limit upon any
9 municipality which is a home rule unit.

10 (Source: P.A. 81-1509.)

11 (65 ILCS 5/11-117-13) (from Ch. 24, par. 11-117-13)

12 Sec. 11-117-13. Any municipality, owning a public utility,
13 shall keep the accounts for each public utility distinct from
14 other municipal accounts and in such manner as to show the true
15 and complete financial results of municipal ownership or
16 ownership and operation, as the case may be. These accounts
17 shall be so kept as to show (1) the actual cost of the
18 municipality of each public utility owned; (2) all costs of
19 maintenance, extension, and improvement; (3) all operating
20 expenses of every description, in case of municipal operation;
21 (4) the amounts set aside for sinking fund purposes; (5) if
22 water or other service is furnished for the use of a public
23 utility without charge, as nearly as possible, the value of
24 that service and also the value of any similar service
25 rendered by each public utility to any other municipal

1 department without charge; (6) reasonable allowances for
2 interest, depreciation, and insurance; and (7) estimates of
3 the amount of taxes that would be chargeable against each
4 public utility if owned by a private corporation.

5 For fiscal years ending before January 1, 2028, the ~~The~~
6 corporate authorities shall print annually for public
7 distribution, a report, in the form specified in this Section,
8 showing the financial results of the municipal ownership or
9 ownership and operation. The accounts of each public utility
10 shall be examined once each year by a licensed Certified
11 Public Accountant permitted to perform audits under the
12 Illinois Public Accounting Act who shall report to the
13 corporate authorities the results of his examination. This
14 accountant shall be selected in such manner as the corporate
15 authorities may direct, and he shall receive for his services
16 such compensation, to be paid out of the revenue from each
17 public utility, as the municipality may prescribe.

18 (Source: P.A. 94-465, eff. 8-4-05.)

19 (65 ILCS 5/11-119.1-4) (from Ch. 24, par. 11-119.1-4)

20 Sec. 11-119.1-4. Municipal Power Agencies.

21 A. Any 2 or more municipalities, contiguous or
22 noncontiguous, and which operate an electric utility system,
23 may form a municipal power agency by the execution of an agency
24 agreement authorized by an ordinance adopted by the governing
25 body of each municipality. The agency agreement may state:

1 (1) that the municipal power agency is created and
2 incorporated under the provisions of this Division as a
3 body politic and corporate, municipal corporation and unit
4 of local government of the State of Illinois;

5 (2) the name of the agency and the date of its
6 establishment;

7 (3) that names of the municipalities which have
8 adopted the agency agreement and constitute the initial
9 members of the municipal power agency;

10 (4) the names and addresses of the persons initially
11 appointed in the ordinances adopting the agency agreement
12 to serve on the Board of Directors and act as the
13 representatives of the municipalities, respectively, in
14 the exercise of their powers as members;

15 (5) the limitations, if any, upon the terms of office
16 of the directors, provided that such directors shall
17 always be selected and vacancies in their offices declared
18 and filled by ordinances adopted by the governing body of
19 the respective municipalities;

20 (6) the location by city, village or incorporated town
21 in the State of Illinois of the principal office of the
22 municipal power agency;

23 (7) provisions for the disposition, division or
24 distribution of obligations, property and assets of the
25 municipal power agency upon dissolution; and

26 (8) any other provisions for regulating the business

1 of the municipal power agency or the conduct of its
2 affairs which may be agreed to by the member
3 municipalities, consistent with this Division, including,
4 without limitation, any provisions for weighted voting
5 among the member municipalities or by the directors.

6 B. The presiding officer of the Board of Directors of any
7 municipal power agency established pursuant to this Division
8 or such other officer selected by the Board of Directors,
9 within 3 months after establishment, shall file a certified
10 copy of the agency agreement and a list of the municipalities
11 which have adopted the agreement with the recorder of deeds of
12 the county in which the principal office is located. The
13 recorder of deeds shall record this certified copy and list
14 and shall immediately transmit the certified copy and list to
15 the Secretary of State, together with his certificate of
16 recordation. The Secretary of State shall file these documents
17 and issue his certificate of approval over his signature and
18 the Great Seal of the State. The Secretary of State shall make
19 and keep a register of municipal power agencies established
20 under this Division.

21 C. Each municipality which becomes a member of the
22 municipal power agency shall appoint a representative to serve
23 on the Board of Directors, which representative may be a
24 member of the governing body of the municipality. Each
25 appointment shall be made by the mayor, or president, subject
26 to the confirmation of the governing body. The directors so

1 appointed shall hold office for a term of 3 years, or until a
2 successor has been duly appointed and qualified, except that
3 the directors first appointed shall determine by lot at their
4 initial meeting the respective directors which shall serve for
5 a term of one, 2 or 3 years from the date of that meeting. A
6 vacancy shall be filled for the balance of the unexpired term
7 in the same manner as the original appointment.

8 The Board of Directors is the corporate authority of the
9 municipal power agency and shall exercise all the powers and
10 manage and control all of the affairs and property of the
11 agency. The Board of Directors shall have full power to pass
12 all necessary ordinances, resolutions, rules and regulations
13 for the proper management and conduct of the business of the
14 board, and for carrying into effect the objects for which the
15 agency was established.

16 At the initial meeting of the Board of Directors to be held
17 within 30 days after the date of establishment of the
18 municipal power agency, the directors shall elect from their
19 members a presiding officer to preside over the meetings of
20 the Board of Directors and an alternative presiding officer
21 and may elect an executive board. The Board of Directors shall
22 determine and designate in the agency's bylaws the titles for
23 the presiding officers. The directors shall also elect a
24 secretary and treasurer, who need not be directors. The board
25 may select such other officers, employees and agents as deemed
26 to be necessary, who need not be directors or residents of any

1 of the municipalities which are members of the municipal power
2 agency. The board may designate appropriate titles for all
3 other officers, employees, and agents. All persons selected by
4 the board shall hold their respective offices during the
5 pleasure of the board, and give such bond as may be required by
6 the board.

7 D. The bylaws of the municipal power agency, and any
8 amendments thereto, shall be adopted by the Board of Directors
9 by a majority vote (adjusted for weighted voting, if provided
10 in the Agency Agreement) to provide the following:

11 (1) the conditions and obligations of membership, if
12 any;

13 (2) the manner and time of calling regular and special
14 meetings of the Board of Directors;

15 (3) the procedural rules of the Board of Directors;

16 (4) the composition, powers and responsibilities of
17 any committee or executive board;

18 (5) the rights and obligations of new members, and the
19 disposition of rights and obligations upon termination of
20 membership; and

21 (6) such other rules or provisions for regulating the
22 affairs of the municipal power agency as the board shall
23 determine to be necessary.

24 E. Every municipal power agency shall maintain an office
25 in the State of Illinois to be known as its principal office.
26 When a municipal power agency desires to change the location

1 of such office, it shall file with the Secretary of State a
2 certificate of change of location, stating the new address and
3 the effective date of change. Meetings of the Board of
4 Directors may be held at any place within the State of
5 Illinois, designated by the Board of Directors, after notice.
6 Unless otherwise provided by the bylaws, an act of the
7 majority of the directors present at a meeting at which a
8 quorum is present is the act of the Board of Directors.

9 F. The Board of Directors shall hold at least one meeting
10 each year for the election of officers and for the transaction
11 of any other business. Special meetings of the Board of
12 Directors may be called for any purpose upon written request
13 to the presiding officer of the Board of Directors or
14 secretary to call the meeting. Such officer shall give notice
15 of the meeting to be held not less than 10 days and not more
16 than 60 days after receipt of such request. Unless the bylaws
17 provide for a different percentage, a quorum for a meeting of
18 the Board of Directors is a majority of all members then in
19 office. All meetings of the board shall be held in compliance
20 with the provisions of the Open Meetings Act ~~"An Act in~~
21 ~~relation to meetings", approved July 11, 1957, as amended.~~

22 G. The agency agreement may be amended as proposed at any
23 meeting of the Board of Directors for which notice, stating
24 the purpose, shall be given to each director and, unless the
25 bylaws prescribe otherwise, such amendment shall become
26 effective when ratified by ordinances adopted by a majority of

1 the governing bodies of the member municipalities. Each
2 amendment, duly certified, shall be recorded and filed in the
3 same manner as for the original agreement.

4 H. Each member municipality shall have full power and
5 authority, subject to the provisions of its charter and laws
6 regarding local finance, to appropriate money for the payment
7 of the expenses of the municipal power agency and of its
8 representative in exercising its functions as a member of the
9 municipal power agency.

10 I. Any additional municipality which operates an electric
11 utility system may join the municipal power agency, or any
12 member municipality may withdraw therefrom upon the approval
13 by ordinance adopted by the governing body of the majority of
14 the municipalities which are then members of the municipal
15 power agency. Any new member shall agree to assume its
16 proportionate share of the outstanding obligations of the
17 municipal power agency and any member permitted to withdraw
18 shall remain obligated to make payments under any outstanding
19 contract or agreement with the municipal power agency. Any
20 such change in membership shall be recorded and filed in the
21 same manner as for the original agreement.

22 J. Any 2 or more municipal power agencies organized
23 pursuant to this Division may consolidate to form a new
24 municipal power agency when approved by ordinance adopted by
25 the governing body of each municipality which is a member of
26 the respective municipal power agency and by the execution of

1 an agency agreement as provided in this Section.

2 K. For fiscal years ending before January 1, 2028,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of a municipal power
5 agency shall be subject to the Governmental Account Audit Act.

6 L. For fiscal years beginning after December 31, 2027,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of a municipal power
9 agency shall be subject to the Government Reporting
10 Enhancement and Transparency Act.

11 (Source: P.A. 96-204, eff. 1-1-10.)

12 (65 ILCS 5/11-119.2-4) (from Ch. 24, par. 11-119.2-4)

13 Sec. 11-119.2-4. A. Any 2 or more municipalities,
14 contiguous or noncontiguous, and which operate a natural gas
15 plant or system, may form a municipal natural gas agency by the
16 execution of an agency agreement authorized by an ordinance
17 adopted by the governing body of each municipality. The agency
18 agreement may state:

19 (1) that the municipal natural gas agency is created
20 and incorporated under the provisions of this Division as
21 a body politic and corporate, municipal corporation and
22 unit of local government of the State of Illinois;

23 (2) the name of the agency and the date of its
24 establishment;

25 (3) the names of the municipalities which have adopted

1 the agency agreement and constitute the initial members of
2 the municipal natural gas agency;

3 (4) the names and addresses of the persons initially
4 appointed in the ordinances adopting the agency agreement
5 to serve on the Board of Directors and act as the
6 representatives of the municipalities, respectively, in
7 the exercise of their powers as members;

8 (5) the limitations, if any, upon the terms of office
9 of the directors, provided that such directors shall
10 always be selected and vacancies in their offices declared
11 and filled by ordinances adopted by the governing body of
12 the respective municipalities;

13 (6) the location by city, village or incorporated town
14 in the State of Illinois of the principal office of the
15 municipal natural gas agency;

16 (7) provisions for the disposition, division or
17 distribution of obligations, property and assets of the
18 municipal natural gas agency upon dissolution; and

19 (8) any other provisions for regulating the business
20 of the municipal natural gas agency or the conduct of its
21 affairs which may be agreed to by the member
22 municipalities, consistent with this Division, including,
23 without limitation, any provisions for weighted voting
24 among the member municipalities or by the directors.

25 B. The presiding officer of the Board of Directors of any
26 municipal natural gas agency established pursuant to this

1 Division or such other officer selected by the Board of
2 Directors, within 3 months after establishment, shall file a
3 certified copy of the agency agreement and a list of the
4 municipalities which have adopted the agreement with the
5 recorder of the county in which the principal office is
6 located. The recorder shall record this certified copy and
7 list and shall immediately transmit the certified copy and
8 list to the Secretary of State, together with his certificate
9 of recordation. The Secretary of State shall file these
10 documents and issue his certificate of approval over his
11 signature and the Great Seal of the State. The Secretary of
12 State shall make and keep a register of municipal natural gas
13 agencies established under this Division.

14 C. Each municipality which becomes a member of the
15 municipal natural gas agency shall appoint a representative to
16 serve on the Board of Directors, which representative may be a
17 member of the governing body of the municipality. Each
18 appointment shall be made by the mayor, or president, subject
19 to the confirmation of the governing body. The directors so
20 appointed shall hold office for a term of 3 years, or until a
21 successor has been duly appointed and qualified, except that
22 the directors first appointed shall determine by lot at their
23 initial meeting the respective directors which shall serve for
24 a term of one, 2 or 3 years from the date of that meeting. A
25 vacancy shall be filled for the balance of the unexpired term
26 in the same manner as the original appointment.

1 The Board of Directors is the corporate authority of the
2 municipal natural gas agency and shall exercise all the powers
3 and manage and control all of the affairs and property of the
4 agency. The Board of Directors shall have full power to pass
5 all necessary ordinances, resolutions, rules and regulations
6 for the proper management and conduct of the business of the
7 board, and for carrying into effect the objects for which the
8 agency was established.

9 At the initial meeting of the Board of Directors to be held
10 within 30 days after the date of establishment of the
11 municipal natural gas agency, the directors shall elect from
12 their members a presiding officer to preside over the meetings
13 of the Board of Directors and an alternate presiding officer
14 and may elect an executive board. The Board of Directors shall
15 determine and designate in the agency's bylaws the titles for
16 the presiding officers. The directors shall also elect a
17 secretary and treasurer, who need not be directors. The board
18 may select such other officers, employees and agents as deemed
19 to be necessary, who need not be directors or residents of any
20 of the municipalities which are members of the municipal
21 natural gas agency. The board may designate appropriate titles
22 for all other officers, employees, and agents. All persons
23 selected by the board shall hold their respective offices
24 during the pleasure of the board, and give such bond as may be
25 required by the board.

26 D. The bylaws of the municipal natural gas agency, and any

1 amendments thereto, shall be adopted by the Board of Directors
2 by a majority vote (adjusted for weighted voting, if provided
3 in the Agency Agreement) to provide the following:

4 (1) the conditions and obligations of membership, if
5 any;

6 (2) the manner and time of calling regular and special
7 meetings of the Board of Directors;

8 (3) the procedural rules of the Board of Directors;

9 (4) the composition, powers and responsibilities of
10 any committee or executive board;

11 (5) the rights and obligations of new members, and the
12 disposition of rights and obligations upon termination of
13 membership; and

14 (6) such other rules or provisions for regulating the
15 affairs of the municipal natural gas agency as the board
16 shall determine to be necessary.

17 E. Every municipal natural gas agency shall maintain an
18 office in the State of Illinois to be known as its principal
19 office. When a municipal natural gas agency desires to change
20 the location of such office, it shall file with the Secretary
21 of State a certificate of change of location, stating the new
22 address and the effective date of change. Meetings of the
23 Board of Directors may be held at any place within the State of
24 Illinois, designated by the Board of Directors, after notice.
25 Unless otherwise provided by the bylaws, an act of the
26 majority of the directors present at a meeting at which a

1 quorum is present is the act of the Board of Directors.

2 F. The Board of Directors shall hold at least one meeting
3 each year for the election of officers and for the transaction
4 of any other business. Special meetings of the Board of
5 Directors may be called for any purpose upon written request
6 to the presiding officer of the Board of Directors or
7 secretary to call the meeting. Such officer shall give notice
8 of the meeting to be held not less than 10 days and not more
9 than 60 days after receipt of such request. Unless the bylaws
10 provide for a different percentage, a quorum for a meeting of
11 the Board of Directors is a majority of all members then in
12 office. All meetings of the board shall be held in compliance
13 with the provisions of the Open Meetings Act.

14 G. The agency agreement may be amended as proposed at any
15 meeting of the Board of Directors for which notice, stating
16 the purpose, shall be given to each director and, unless the
17 bylaws prescribe otherwise, such amendment shall become
18 effective when ratified by ordinances adopted by a majority of
19 the governing bodies of the member municipalities. Each
20 amendment, duly certified, shall be recorded and filed in the
21 same manner as for the original agreement.

22 H. Each member municipality shall have full power and
23 authority, subject to the provisions of its charter and laws
24 regarding local finance, to appropriate money for the payment
25 of the expenses of the municipal natural gas agency and of its
26 representative in exercising its functions as a member of the

1 municipal natural gas agency.

2 I. Any additional municipality which operates a natural
3 gas plant or system may join the municipal natural gas agency,
4 or any member municipality may withdraw therefrom upon the
5 approval by ordinance adopted by the governing body of the
6 majority of the municipalities which are then members of the
7 municipal natural gas agency. Any new member shall agree to
8 assume its proportionate share of the outstanding obligations
9 of the municipal natural gas agency and any member permitted
10 to withdraw shall remain obligated to make payments under any
11 outstanding contract or agreement with the municipal natural
12 gas agency. Any such change in membership shall be recorded
13 and filed in the same manner as for the original agreement.

14 J. Any 2 or more municipal natural gas agencies organized
15 pursuant to this Division may consolidate to form a new
16 municipal natural gas agency when approved by ordinance
17 adopted by the governing body of each municipality which is a
18 member of the respective municipal natural gas agency and by
19 the execution of an agency agreement as provided in this
20 Section.

21 K. For fiscal years ending before January 1, 2028,
22 notwithstanding any other provision of law to the contrary,
23 the operations and fiscal activities of a municipal natural
24 gas agency shall be subject to the Governmental Account Audit
25 Act.

26 L. For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of a municipal natural
3 gas agency shall be subject to the Government Reporting
4 Enhancement and Transparency Act.

5 (Source: P.A. 96-204, eff. 1-1-10.)

6 (65 ILCS 5/11-122-5) (from Ch. 24, par. 11-122-5)

7 Sec. 11-122-5. Every city owning, or owning and operating,
8 street railways, shall keep the books of account for these
9 street railways distinct from other city accounts and in such
10 manner as to show the true and complete financial results of
11 the city ownership, or ownership and operation, as the case
12 may be. These accounts shall be so kept as to show: (1) the
13 actual cost to the city of street railways owned, (2) all costs
14 of maintenance, extension, and improvement, (3) all operating
15 expenses of every description, in case of city operation, (4)
16 the amount set aside for sinking fund purposes, (5) if water or
17 other service is furnished for the use of the street railways
18 without charge, as nearly as possible, the value of this
19 service, and also the value of any similar service rendered by
20 the street railways to any other city department without
21 charge, (6) reasonable allowances for interest, depreciation,
22 and insurance, and (7) estimates of the amount of taxes that
23 would be chargeable against the property if owned by a private
24 corporation. The city council shall print annually for public
25 distribution, a report showing the financial results, in the

1 form specified in this section, of the city ownership, or
2 ownership and operation.

3 For fiscal years ending before January 1, 2028, the ~~The~~
4 accounts of those street railways, shall be examined at least
5 once a year by a licensed Certified Public Accountant
6 permitted to perform audits under the Illinois Public
7 Accounting Act, who shall report to the city council the
8 results of his examination. This accountant shall be selected
9 in such manner as the city council may direct, and he shall
10 receive for his services such compensation, to be paid out of
11 the income from those street railways, as the city council may
12 prescribe.

13 (Source: P.A. 94-465, eff. 8-4-05.)

14 (65 ILCS 5/11-123-14) (from Ch. 24, par. 11-123-14)

15 Sec. 11-123-14. Every city and village owning and
16 operating, or owning and leasing any portion of a utility,
17 shall keep the accounts for the utilities separate and
18 distinct from other municipal accounts and in such manner as
19 to show the true and complete financial standing and results
20 of the municipal ownership and operation or of the municipal
21 ownership and leasing, as the case may be. These accounts
22 shall be so kept as to show: (1) the actual cost of the
23 municipality of the utilities owned; (2) all costs of
24 maintenance, extension, and improvement; (3) all operating
25 expenses of every description, in case of municipal operation,

1 whether of the whole or of a part of the utilities; (4) if
2 water or other service is furnished for the use of the
3 utilities without charge, as nearly as possible, the value of
4 that service, and also the value of any service rendered by the
5 utilities to any reasonable allowances for interest,
6 depreciation, and other municipal department without charge;
7 (5) insurance; and (6) estimates of the amount of taxes that
8 would be chargeable against the utilities if owned by a
9 private corporation. For fiscal years ending before January 1,
10 2028, the ~~The~~ corporate authorities of the municipality shall
11 have printed annually for public distribution, a report
12 showing the financial standing and results, in the form
13 specified in this section, of the municipal ownership and
14 operation, or of municipal ownership and leasing. This report
15 shall be published in one or more newspapers published in the
16 municipality, or, if no newspaper is published therein, then
17 in one or more newspapers with a general circulation within
18 the municipality. In municipalities with less than 500
19 population in which no newspaper is published, publication may
20 instead be made by posting a notice in 3 prominent places
21 within the municipality.

22 For fiscal years ending before January 1, 2028, the ~~The~~
23 accounts of the utilities shall be examined at least once a
24 year by a licensed Certified Public Accountant permitted to
25 perform audits under the Illinois Public Accounting Act, who
26 shall report to the corporate authorities the results of his

1 examination. This accountant shall be selected in such manner
2 as the corporate authorities may direct, and he shall receive
3 for his services such compensation, to be paid out of the
4 revenue from the utilities, as the corporate authorities may
5 prescribe.

6 (Source: P.A. 94-465, eff. 8-4-05.)

7 (65 ILCS 5/11-130-11) (from Ch. 24, par. 11-130-11)

8 Sec. 11-130-11. Any municipality issuing revenue bonds
9 under this Division 130 shall install and maintain a proper
10 system of accounts, showing the amount of revenue received and
11 its application. For fiscal years ending before January 1,
12 2028, at ~~A~~ least once a year the municipality shall have the
13 accounts properly audited by a competent auditor. The report
14 of that audit shall be open for inspection at all proper times
15 to any taxpayer, water-user, or any holder of bonds issued
16 under this Division 130, or to anyone acting for and on behalf
17 of the taxpayer, water-user, or bondholder.

18 The treasurer of the municipality shall be custodian of
19 the funds derived from income received from waterworks
20 purchased or constructed either in whole or in part under the
21 provisions of this Division 130. He shall give proper bond for
22 the faithful discharge of his duties as such custodian, and
23 this bond shall be fixed and approved by the corporate
24 authorities of the municipality.

25 All of the funds received as income from waterworks

1 purchased or constructed in whole or in part under the
2 provisions of this Division 130, and all of the funds received
3 from the sale of revenue bonds issued to construct such a
4 waterworks system, shall be kept separate and apart from the
5 other funds of the municipality. The treasurer shall maintain
6 separate accounts in which shall be placed (1) the interest
7 and sinking fund, (2) the depreciation fund and (3) the
8 operating and maintenance fund. He shall also provide for
9 refunding outstanding certificates payable out of water
10 revenue.

11 (Source: Laws 1961, p. 576.)

12 (65 ILCS 5/11-139-10) (from Ch. 24, par. 11-139-10)

13 Sec. 11-139-10. Any municipality operating a combined
14 waterworks and sewerage system under this Division 139, shall
15 set up and maintain a proper system of accounts showing the
16 amount of revenue received from the combined waterworks and
17 sewerage system and the application of this revenue. For
18 fiscal years ending before January 1, 2028, at ~~A~~ least once
19 each year the municipality shall have these accounts properly
20 audited, and a report of this audit shall be open to the public
21 for inspection at all reasonable times.

22 (Source: Laws 1961, p. 576.)

23 (65 ILCS 5/11-141-8) (from Ch. 24, par. 11-141-8)

24 Sec. 11-141-8. Every municipality which issues bonds under

1 this Division 141 shall install and maintain a proper system
2 of accounts showing the amount of revenue received from the
3 sewerage system and the application of that revenue. For
4 fiscal years ending before January 1, 2028, at ~~A~~ least once
5 each year the municipality shall have the accounts properly
6 audited. A report of that audit shall be open for inspection at
7 all proper times to any taxpayer, sewerage system user, or the
8 holder of any bond issued under this Division 141, or their
9 respective representatives.

10 (Source: Laws 1961, p. 576.)

11 Section 900-47. The Home Equity Assurance Act is amended
12 by changing Section 11 and by adding Section 5.5 as follows:

13 (65 ILCS 95/5.5 new)

14 Sec. 5.5. Government Reporting Enhancement and
15 Transparency Act.

16 (a) For fiscal years ending before January 1, 2028,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of a home equity program
19 and its related governing commission shall be subject to the
20 Governmental Account Audit Act.

21 (b) For fiscal years beginning after December 31, 2027,
22 notwithstanding any other provision of law to the contrary,
23 the operations and fiscal activities of a home equity program
24 and its related governing commission shall be subject to the

1 Government Reporting Enhancement and Transparency Act.

2 (65 ILCS 95/11) (from Ch. 24, par. 1611)

3 Sec. 11. Guarantee Fund.

4 (a) Each governing commission and program created by
5 referendum under the provisions of this Act shall maintain a
6 guarantee fund for the purposes of paying the costs of
7 administering the program and extending protection to members
8 pursuant to the limitations and procedures set forth in this
9 Act.

10 (b) The guarantee fund shall be raised by means of an
11 annual tax levied on all residential property within the
12 territory of the program having at least one, but not more than
13 6 dwelling units and classified by county ordinance as
14 residential. The rate of this tax may be changed from year to
15 year by majority vote of the governing commission but in no
16 case shall it exceed a rate of .12% of the equalized assessed
17 valuation of all property in the territory of the program
18 having at least one, but not more than 6 dwelling units and
19 classified by county ordinance as residential, or the maximum
20 tax rate approved by the voters of the territory at the
21 referendum which created the program or, in the case of a
22 merged program, the maximum tax rate approved by the voters at
23 the referendum authorizing the merger, whichever rate is
24 lower. The commissioners shall cause the amount to be raised
25 by taxation in each year to be certified to the county clerk in

1 the manner provided by law, and any tax so levied and certified
2 shall be collected and enforced in the same manner and by the
3 same officers as those taxes for the purposes of the county and
4 city within which the territory of the commission is located.
5 Any such tax, when collected, shall be paid over to the proper
6 officer of the commission who is authorized to receive and
7 receipt for such tax. The governing commission may issue tax
8 anticipation warrants against the taxes to be assessed for the
9 calendar year in which the program is created and for the first
10 full calendar year after the creation of the program.

11 (c) The moneys deposited in the guarantee fund shall, as
12 nearly as practicable, be fully and continuously invested or
13 reinvested by the governing commission in investment
14 obligations which shall be in such amounts, and shall mature
15 at such times, that the maturity or date of redemption at the
16 option of the holder of such investment obligations shall
17 coincide, as nearly as practicable, with the times at which
18 monies will be required for the purposes of the program. For
19 the purposes of this Section investment obligation shall mean
20 direct general municipal, state, or federal obligations which
21 at the time are legal investments under the laws of this State
22 and the payment of principal of and interest on which are
23 unconditionally guaranteed by the governing body issuing them.

24 (d) Except as permitted by this subsection and subsection
25 (d-5), the guarantee fund shall be used solely and exclusively
26 for the purpose of providing guarantees to members of the

1 particular Guaranteed Home Equity Program and for reasonable
2 salaries, expenses, bills, and fees incurred in administering
3 the program, and shall be used for no other purpose.

4 A governing commission, with no less than \$4,000,000 in
5 its guarantee fund, may, if authorized (i) by referendum duly
6 adopted by a majority of the voters or (ii) by resolution of
7 the governing commission upon approval by two-thirds of the
8 commissioners, establish a Low Interest Home Improvement Loan
9 Program in accordance with and subject to procedures
10 established by a financial institution, as defined in the
11 Illinois Banking Act. Whenever the question of creating a Low
12 Interest Home Improvement Loan Program is initiated by
13 resolution or ordinance of the corporate authorities of the
14 municipality or by a petition signed by not less than 10% of
15 the total number of registered voters of each precinct in the
16 territory, the registered voters of which are eligible to sign
17 the petition, it shall be the duty of the election authority
18 having jurisdiction over the municipality to submit the
19 question of creating the program to the electors of each
20 precinct within the territory at the regular election
21 specified in the resolution, ordinance, or petition initiating
22 the question. A petition initiating a question described in
23 this subsection shall be filed with the election authority
24 having jurisdiction over the municipality. The petition shall
25 be filed and objections to the petition shall be made in the
26 manner provided in the Election Code. A resolution, ordinance,

1 or petition initiating a question described in this subsection
2 shall specify the election at which the question is to be
3 submitted. The referendum on the question shall be held in
4 accordance with the Election Code. The question shall be in
5 substantially the following form:

6 "Shall the (name of the home equity program) implement
7 a Low Interest Home Improvement Loan Program with money
8 from the guarantee fund of the established guaranteed home
9 equity program?"

10 The votes must be recorded as "Yes" or "No".

11 Whenever a majority of the voters on the public question
12 approve the creation of the program as certified by the proper
13 election authorities or a resolution of the governing
14 commission is approved by a two-thirds majority, the
15 commission shall establish the program and administer the
16 program with funds collected under the Guaranteed Home Equity
17 Program, subject to the following conditions:

18 (1) At any given time, the cumulative total of all
19 loans and loan guarantees (if applicable) issued under
20 this program may not reduce the balance of the guarantee
21 fund to less than \$3,000,000.

22 (2) Only eligible applicants may apply for a loan.

23 (3) The loan must be used for the repair, maintenance,
24 remodeling, alteration, or improvement of a guaranteed
25 residence. This condition is intended to include the
26 repair or maintenance of a guaranteed residence's water

1 and sewer pipes and repair of a guaranteed residence,
2 including, but not limited to, basement repairs, following
3 flooding damage or other natural disaster damage to the
4 property. This condition is not intended to exclude the
5 repair, maintenance, remodeling, alteration, or
6 improvement of a guaranteed residence's landscape. This
7 condition is intended to exclude the demolition of a
8 current residence. This condition is also intended to
9 exclude the construction of a new residence.

10 (4) An eligible applicant may not borrow more than the
11 amount of equity value in his or her residence.

12 (5) A commission must ensure that loans issued are
13 secured with collateral that is at least equal to the
14 amount of the loan or loan guarantee.

15 (6) A commission shall charge an interest rate which
16 it determines to be below the market rate of interest
17 generally available to the applicant.

18 (7) A commission may, by resolution, establish other
19 administrative rules and procedures as are necessary to
20 implement this program including, but not limited to, loan
21 dollar amounts and terms. A commission may also impose on
22 loan applicants a one-time application fee for the purpose
23 of defraying the costs of administering the program.

24 (8) A commission may use loan funds to issue a grant or
25 rebate for repairs, maintenance, remodeling, alteration,
26 or improvement of a guaranteed residence for purposes of

1 preventing or repairing damage as a result of a natural
2 disaster, including, but not limited to, flooding.

3 (d-5) A governing commission, with no less than \$4,000,000
4 in its guarantee fund, may, if authorized by referendum duly
5 adopted by a majority of the voters, establish a Foreclosure
6 Prevention Loan Fund to provide low interest emergency loans
7 to eligible applicants that may be forced into foreclosure
8 proceedings.

9 Whenever the question of creating a Foreclosure Prevention
10 Loan Fund is initiated by resolution or ordinance of the
11 corporate authorities of the municipality or by a petition
12 signed by not less than 10% of the total number of registered
13 voters of each precinct in the territory, the registered
14 voters of which are eligible to sign the petition, it shall be
15 the duty of the election authority having jurisdiction over
16 the municipality to submit the question of creating the
17 program to the electors of each precinct within the territory
18 at the regular election specified in the resolution,
19 ordinance, or petition initiating the question. A petition
20 initiating a question described in this subsection shall be
21 filed with the election authority having jurisdiction over the
22 municipality. The petition shall be filed and objections to
23 the petition shall be made in the manner provided in the
24 Election Code. A resolution, ordinance, or petition initiating
25 a question described in this subsection shall specify the
26 election at which the question is to be submitted. The

1 referendum on the question shall be held in accordance with
2 the Election Code. The question shall be in substantially the
3 following form:

4 "Shall the (name of the home equity program) implement a
5 Foreclosure Prevention Loan Fund with money from the guarantee
6 fund of the established guaranteed home equity program?"

7 The votes must be recorded as "Yes" or "No".

8 Whenever a majority of the voters on the public question
9 approve the creation of a Foreclosure Prevention Loan Fund as
10 certified by the proper election authorities, the commission
11 shall establish the program and administer the program with
12 funds collected under the Guaranteed Home Equity Program,
13 subject to the following conditions:

14 (1) At any given time, the cumulative total of all
15 loans and loan guarantees (if applicable) issued under
16 this program may not exceed \$3,000,000.

17 (2) Only eligible applicants may apply for a loan. The
18 Commission may establish, by resolution, additional
19 criteria for eligibility.

20 (3) The loan must be used to assist with preventing
21 foreclosure proceedings.

22 (4) An eligible applicant may not borrow more than the
23 amount of equity value in his or her residence.

24 (5) A commission must ensure that loans issued are
25 secured as a second lien on the property.

26 (6) A commission shall charge an interest rate which

1 it determines to be below the market rate of interest
2 generally available to the applicant.

3 (7) A commission may, by resolution, establish other
4 administrative rules and procedures as are necessary to
5 implement this program including, but not limited to,
6 eligibility requirements for eligible applicants, loan
7 dollar amounts, and loan terms.

8 (8) A commission may also impose on loan applicants a
9 one-time application fee for the purpose of defraying the
10 costs of administering the program.

11 (d-10) The Northwest Home Equity Assurance Program may, if
12 authorized (i) by referendum approved by a majority of the
13 voters or (ii) by resolution of the governing commission upon
14 approval by two-thirds of the commissioners, establish a
15 Delinquent Tax Repayment Loan Fund to provide low-interest
16 emergency loans to eligible applicants.

17 If the question of creating a Delinquent Tax Repayment
18 Loan Fund is initiated by resolution or ordinance of the
19 corporate authorities of the municipality or by a petition
20 signed by not less than 10% of the total number of registered
21 voters of each precinct in the territory, the registered
22 voters of which are eligible to sign the petition, it shall be
23 the duty of the election authority having jurisdiction over
24 the municipality to submit the question of creating the
25 program to the electors of each precinct within the territory
26 at the regular election specified in the resolution,

1 ordinance, or petition initiating the question. A resolution,
2 ordinance, or petition initiating a question described in this
3 subsection shall be filed with the election authority having
4 jurisdiction over the municipality. The resolution, ordinance,
5 or petition shall be filed and objections to the resolution,
6 ordinance, or petition shall be made in the manner provided in
7 the Election Code. A resolution, ordinance, or petition
8 initiating a question described in this subsection shall
9 specify the election at which the question is to be submitted.
10 The referendum on the question shall be held in accordance
11 with the Election Code. The question shall be in substantially
12 the following form:

13 "Shall the (name of the home equity program) implement
14 a Delinquent Tax Repayment Loan Fund with money from the
15 guarantee fund of the Northwest Home Equity Assurance
16 Program?"

17 The votes must be recorded as "Yes" or "No".

18 If a majority of the voters on the question approve the
19 creation of a Delinquent Tax Repayment Loan Fund as certified
20 by the proper election authorities or two-thirds of the
21 commissioners, by resolution, approve the creation of a
22 Delinquent Tax Repayment Loan Fund, the commission shall
23 establish the program and administer the program with funds
24 collected under the program, subject to the following
25 conditions:

26 (1) At any given time, the cumulative total of all

1 loans and loan guarantees (if applicable) issued under
2 this program may not exceed \$3,000,000.

3 (2) Only eligible applicants may apply for a loan. The
4 commission may establish, by resolution, additional
5 criteria for eligibility.

6 (3) The loan must be used to assist with repayment of
7 delinquent property taxes and for those facing imminent
8 delinquency.

9 (4) An eligible applicant may not borrow more than the
10 amount due to the treasurer's office.

11 (5) A commission shall charge an interest rate which
12 it determines to be below the market rate of interest
13 generally available to the applicant.

14 (6) A commission may, by resolution, establish other
15 administrative rules and procedures as are necessary to
16 implement this program including, but not limited to,
17 eligibility requirements for eligible applicants, loan
18 dollar amounts, and loan terms.

19 (7) Where practicable, it shall be required that a
20 borrower obtain free housing counseling services prior to
21 applying to this tax program for the purpose of assisting
22 with budgeting and providing a recommendation as to
23 whether this client is suited for this program.

24 (8) A commission may also impose on loan applicants a
25 one-time application fee for the purpose of defraying the
26 costs of administering the program.

1 (e) The guarantee fund shall be maintained, invested, and
2 expended exclusively by the governing commission of the
3 program for whose purposes it was created. Under no
4 circumstance shall the guarantee fund be used by any person or
5 persons, governmental body, or public or private agency or
6 concern other than the governing commission of the program for
7 whose purposes it was created. Under no circumstances shall
8 the guarantee fund be commingled with other funds or
9 investments.

10 (e-1) No commissioner or family member of a commissioner,
11 or employee or family member of an employee, may receive any
12 financial benefit, either directly or indirectly, from the
13 guarantee fund. Nothing in this subsection (e-1) shall be
14 construed to prohibit payment of expenses to a commissioner in
15 accordance with Section 4 or payment of salaries or expenses
16 to an employee in accordance with this Section.

17 As used in this subsection (e-1), "family member" means a
18 spouse, child, stepchild, parent, brother, or sister of a
19 commissioner or a child, stepchild, parent, brother, or sister
20 of a commissioner's spouse.

21 (f) For fiscal years ending before January 1, 2028, an ~~An~~
22 independent audit of the guarantee fund and the management of
23 the program shall be conducted annually and made available to
24 the public through any office of the governing commission or a
25 public facility such as a local public library located within
26 the territory of the program.

1 (Source: P.A. 102-599, eff. 1-1-22; 103-737, eff. 1-1-25.)

2 Section 900-50. The Airport Authorities Act is amended by
3 changing Section 11 as follows:

4 (70 ILCS 5/11) (from Ch. 15 1/2, par. 68.11)

5 Sec. 11. Records of authority and officers' bonds.

6 (a) For fiscal years ending before January 1, 2028, the
7 ~~The~~ Board shall provide for the proper and safe keeping of its
8 permanent records and for the recording of the corporate
9 action of the Authority. It shall keep a true and accurate
10 account of its receipts and an annual audit shall be made of
11 its books, records and accounts. All officers and employees
12 authorized to receive or retain the custody of money or to sign
13 vouchers, checks, warrants or evidences of indebtedness
14 binding upon the Authority shall furnish surety bond for the
15 faithful performance of their duties and the faithful
16 accounting for all moneys that may come into their hands in an
17 amount to be fixed and in a form to be approved by the Board.

18 (b) For fiscal years beginning after December 31, 2027,
19 the Board shall provide for the proper and safe keeping of its
20 permanent records and for the recording of the corporate
21 action of the Authority. It shall keep a true and accurate
22 account of its receipts and disbursements. All officers and
23 employees authorized to receive or retain the custody of money
24 or to sign vouchers, checks, warrants or evidences of

1 indebtedness binding upon the Authority shall furnish surety
2 bond for the faithful performance of their duties and the
3 faithful accounting for all moneys that may come into their
4 hands in an amount to be fixed and in a form to be approved by
5 the Board.

6 (c) For fiscal years beginning after December 31, 2027,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of the airport authority
9 shall be subject to the Government Reporting Enhancement and
10 Transparency Act.

11 (Source: Laws 1945, p. 290.)

12 Section 900-55. The Interstate Airport Authorities Act is
13 amended by changing Section 3 as follows:

14 (70 ILCS 10/3) (from Ch. 15 1/2, par. 253)

15 Sec. 3. (a) A party state shall not be obligated to
16 appropriate funds of the state for the development, support
17 and maintenance of the airport authority. All revenue received
18 from the air facility and the property, both real and
19 personal, within the jurisdiction and control of the airport
20 authority shall be applied to the maintenance and development
21 of the air facility. All limitations upon expenditures, which
22 may be an element of title to the real estate held by the
23 airport authority, shall be observed.

24 (b) Revenue bonds to be retired exclusively from income

1 received from the operation of the air facility may be issued
2 by the airport authority and in the name of such authority in
3 accordance with the laws of the state in which the air facility
4 is located, which laws prescribe the terms and conditions for
5 the issuance of revenue bonds by airport authorities.

6 (c) The airport authority may secure loans from private
7 financing and offer as collateral those assets, real, personal
8 or mixed, not inconsistent with the laws of the state in which
9 the airport is located.

10 (d) Each year on or before the first day of July, the
11 airport authority shall prepare a budget of its estimated
12 expenditures for the fiscal year beginning on the first day of
13 January of the succeeding year and shall on or before the first
14 of July submit a copy of said report to the various combining
15 governmental units. The estimated expenditures shall be
16 allocated and prorated equally between the various combining
17 governmental units and a statement of the allocated amount
18 shall be included in the copy of the budgetary report
19 submitted to the combining governmental units. To provide
20 funds to pay its share of the proposed expenditures, each
21 combining governmental unit is authorized to annually levy a
22 tax on property located within the governmental unit at a rate
23 sufficient to raise funds to pay its prorated share of
24 estimated expenditures. Said tax shall be levied and collected
25 in the same manner as other property taxes are levied and
26 collected by the governmental unit and in accordance with the

1 tax laws of the state in which such unit is located. The money
2 raised by the levying of such tax shall be appropriated and
3 distributed to the airport authority by the governmental unit:
4 Provided, That such funds so appropriated shall be used
5 exclusively for the development and maintenance of the air
6 facility.

7 (e) The airport authority may meet any of its obligations
8 in whole or in part with funds made available to it under the
9 provisions of section 2 of this Act: Provided, That the
10 airport authority takes specific action setting aside such
11 funds prior to the incurring of any obligation to be met in
12 whole or in part in this manner.

13 (f) The expenses and any other costs for each member of the
14 airport authority shall be met by the airport authority in
15 accordance with such standards and procedures as it may
16 establish under its bylaws and rules and regulations.

17 (g) For fiscal years ending before January 1, 2028, the
18 ~~The~~ airport authority shall be required to keep accurate
19 record of all accounts of receipts and disbursements. The
20 receipts and disbursements of the airport authority shall be
21 subject to an annual audit, and accounting procedures
22 established under its bylaws: Provided, That all receipts and
23 disbursements of funds handled by the airport authority shall
24 be audited by a qualified public accountant and the report of
25 the audit shall be incorporated into and become a part of the
26 annual report of the airport authority.

1 (h) The accounts of the airport authority shall be open to
2 inspection by the general public at any reasonable time.

3 (i) For fiscal years beginning after December 31, 2027,
4 notwithstanding any other provision of law to the contrary,
5 the operations and fiscal activities of the airport authority
6 shall be subject to the Government Reporting Enhancement and
7 Transparency Act.

8 (Source: Laws 1963, P. 2121.)

9 Section 900-60. The Cemetery Maintenance District Act is
10 amended by changing Section 5 as follows:

11 (70 ILCS 105/5) (from Ch. 21, par. 64.24e)

12 Sec. 5. Report and financial statement.

13 (a) The trustees shall exercise all of the powers and
14 control all the affairs of such district. The board of
15 trustees, immediately after their appointment and at their
16 first meeting in May of each year thereafter, shall elect one
17 of their number as president and one of their number as
18 secretary. The board shall prescribe the duties and fix the
19 compensation of all of the officers and employees of the
20 cemetery maintenance district; but no member of the board of
21 trustees shall receive a sum to exceed \$50.00 per annum. The
22 board of trustees shall have full power to pass all necessary
23 ordinances, rules and regulations for the proper management
24 and conduct of the business of the cemetery maintenance

1 district for carrying into effect the objects for which the
2 district was formed.

3 (b) The board of trustees may incur indebtedness on behalf
4 of the district not to exceed \$50,000 in the aggregate for the
5 purpose of acquiring land for grave sites. The indebtedness
6 shall be evidenced by a promissory note of the district
7 requiring repayment in full no more than 20 years after the
8 date the indebtedness is incurred. The board of trustees may
9 give a mortgage on the land acquired to secure the
10 indebtedness.

11 (c) The board of trustees may accept gifts on behalf of the
12 district. The gifts may be in any form, from any source, and
13 for any legal purpose.

14 (d) The board of trustees shall keep a true and accurate
15 account of its receipts and disbursements.

16 (e) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of the Board shall be
19 subject to the Government Reporting Enhancement and
20 Transparency Act.

21 (Source: P.A. 86-144; 86-396.)

22 Section 900-65. The Civic Center Code is amended by
23 changing Sections 2-135, 15-40, 20-70, 30-35, 50-35, 55-60,
24 100-55, 110-35, 125-50, 155-65, 175-30, 185-55, 190-55,
25 195-35, 200-65, 205-105, 250-40, 255-130, and 280-90 as

1 follows:

2 (70 ILCS 200/2-135)

3 Sec. 2-135. Report and financial statement.

4 (a) For fiscal years ending before January 1, 2028, as ~~As~~
5 soon after the end of each fiscal year as may be expedient, the
6 Board shall cause to be prepared and printed a complete and
7 detailed report and financial statement of its operations and
8 of its assets and liabilities. A reasonably sufficient number
9 of copies of such report shall be printed for distribution to
10 persons interested upon request and a copy thereof shall be
11 filed with the county clerk and the appointing officers.

12 (b) For fiscal years ending before January 1, 2028,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of the Board shall be
15 subject to the Governmental Account Audit Act.

16 (c) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of the Board shall be
19 subject to the Government Reporting Enhancement and
20 Transparency Act.

21 (Source: P.A. 90-328, eff. 1-1-98.)

22 (70 ILCS 200/15-40)

23 Sec. 15-40. Standard civic center provisions incorporated
24 by reference. The following Sections of this Code are

1 incorporated by reference into this Article:

2 Section 2-3. Purpose.

3 Section 2-5. Definitions.

4 Section 2-10. Lawsuits; common seal.

5 Section 2-15. Duties; auditorium, recreational, and other
6 buildings; lease of space.

7 Section 2-20. Rights and powers, including eminent domain.

8 Section 2-25. Incurring obligations.

9 Section 2-30. Prompt payment.

10 Section 2-35. Acquisition of property from person, State,
11 or local agency.

12 Section 2-40. Federal money.

13 Section 2-45. Insurance.

14 Section 2-50. Borrowing; revenue bonds; suits to compel
15 performance.

16 Section 2-55. Bonds; nature of indebtedness.

17 Section 2-60. Investment in bonds.

18 Section 2-75. Board members; financial matters; conflict
19 of interest.

20 Section 2-80. Board members' oath.

21 Section 2-85. Board members; vacancy in office.

22 Section 2-90. Organization of the Board.

23 Section 2-95. Meetings; action by 5 Board members.

24 Section 2-100. Secretary; treasurer.

25 Section 2-105. Funds.

26 Section 2-110. Signatures on checks or drafts.

1 Section 2-115. General manager; other appointments.

2 Section 2-122. Rules and regulations; penalties.

3 Section 2-125. Contracts; award to other than highest or
4 lowest bidder by vote of 5 Board members.

5 Section 2-130. Bids and advertisements.

6 Section 2-135. Report and financial statement.

7 Section 2-140. State financial support.

8 Section 2-145. Anti-trust laws.

9 Section 2-150. Tax exemption.

10 (Source: P.A. 90-328, eff. 1-1-98.)

11 (70 ILCS 200/20-70)

12 Sec. 20-70. Standard civic center provisions incorporated
13 by reference. The following Sections of this Code are
14 incorporated by reference into this Article:

15 Section 2-3. Purpose.

16 Section 2-5. Definitions.

17 Section 2-10. Lawsuits; common seal.

18 Section 2-25. Incurring obligations.

19 Section 2-30. Prompt payment.

20 Section 2-35. Acquisition of property from person, State,
21 or local agency.

22 Section 2-45. Insurance.

23 Section 2-60. Investment in bonds.

24 Section 2-76. Board members; financial matters;
25 compensation for secretary or treasurer; conflict of interest.

1 Section 2-80. Board members' oath.

2 Section 2-83. Removal of Board member from office.

3 Section 2-85. Board members; vacancy in office.

4 Section 2-97. Board meetings; public records.

5 Section 2-101. Secretary; treasurer; funds deposited in
6 bank or savings and loan association.

7 Section 2-110. Signatures on checks or drafts.

8 Section 2-115. General manager; other appointments.

9 Section 2-120. Ordinances, rules, and regulations; fines
10 and penalties.

11 Section 2-128. Contracts; award to other than highest or
12 lowest bidder by three-fourths vote.

13 Section 2-130. Bids and advertisements.

14 Section 2-132. Bidders; civil action to compel compliance.

15 Section 2-135. Report and financial statement.

16 Section 2-140. State financial support.

17 Section 2-145. Anti-trust laws.

18 Section 2-150. Tax exemption.

19 (Source: P.A. 90-328, eff. 1-1-98.)

20 (70 ILCS 200/30-35)

21 Sec. 30-35. Standard civic center provisions incorporated
22 by reference. The following Sections of this Code are
23 incorporated by reference into this Article:

24 Section 2-5. Definitions.

25 Section 2-10. Lawsuits; common seal.

1 Section 2-17. Duties; auditorium and other buildings.

2 Section 2-21. Rights and powers.

3 Section 2-25. Incurring obligations.

4 Section 2-30. Prompt payment.

5 Section 2-36. Acquisition of property from person or
6 governmental agency.

7 Section 2-40. Federal money.

8 Section 2-45. Insurance.

9 Section 2-51. Borrowing; revenue bonds; mandamus or other
10 actions to compel performance.

11 Section 2-75. Board members; financial matters; conflict
12 of interest.

13 Section 2-90. Organization of the Board.

14 Section 2-95. Meetings; action by 5 Board members.

15 Section 2-101. Secretary; treasurer; funds deposited in
16 bank or savings and loan association.

17 Section 2-106. Funds; compliance with Public Funds
18 Investment Act.

19 Section 2-110. Signatures on checks or drafts.

20 Section 2-115. General manager; other appointments.

21 Section 2-120. Ordinances, rules, and regulations; fines
22 and penalties.

23 Section 2-127. Contracts; award to other than highest or
24 lowest bidder by four-fifths vote.

25 Section 2-130. Bids and advertisements.

26 Section 2-135. Report and financial statement.

1 Section 2-140. State financial support.

2 Section 2-145. Anti-trust laws.

3 Section 2-150. Tax exemption.

4 (Source: P.A. 90-328, eff. 1-1-98.)

5 (70 ILCS 200/50-35)

6 Sec. 50-35. Standard civic center provisions incorporated
7 by reference. The following Sections of this Code are
8 incorporated by reference into this Article:

9 Section 2-5. Definitions.

10 Section 2-10. Lawsuits; common seal.

11 Section 2-17. Duties; auditorium and other buildings.

12 Section 2-21. Rights and powers.

13 Section 2-25. Incurring obligations.

14 Section 2-30. Prompt payment.

15 Section 2-36. Acquisition of property from person or
16 governmental agency.

17 Section 2-40. Federal money.

18 Section 2-45. Insurance.

19 Section 2-76. Board members; financial matters;
20 compensation for secretary or treasurer; conflict of interest.

21 Section 2-80. Board members' oath.

22 Section 2-83. Removal of Board member from office.

23 Section 2-85. Board members; vacancy in office.

24 Section 2-90. Organization of the Board.

25 Section 2-95. Meetings; action by 5 Board members.

1 Section 2-101. Secretary; treasurer; funds deposited in
2 bank or savings and loan association.

3 Section 2-106. Funds; compliance with Public Funds
4 Investment Act.

5 Section 2-110. Signatures on checks or drafts.

6 Section 2-115. General manager; other appointments.

7 Section 2-120. Ordinances, rules, and regulations; fines
8 and penalties.

9 Section 2-127. Contracts; award to other than highest or
10 lowest bidder by four-fifths vote.

11 Section 2-130. Bids and advertisements.

12 Section 2-135. Report and financial statement.

13 Section 2-140. State financial support.

14 Section 2-145. Anti-trust laws.

15 Section 2-150. Tax exemption.

16 (Source: P.A. 90-328, eff. 1-1-98.)

17 (70 ILCS 200/55-60)

18 Sec. 55-60. Standard civic center provisions incorporated
19 by reference. The following Sections of this Code are
20 incorporated by reference into this Article:

21 Section 2-3. Purpose.

22 Section 2-5. Definitions.

23 Section 2-10. Lawsuits; common seal.

24 Section 2-15. Duties; auditorium, recreational, and other
25 buildings; lease of space.

1 Section 2-20. Rights and powers, including eminent domain.

2 Section 2-25. Incurring obligations.

3 Section 2-30. Prompt payment.

4 Section 2-35. Acquisition of property from person, State,
5 or local agency.

6 Section 2-40. Federal money.

7 Section 2-45. Insurance.

8 Section 2-50. Borrowing; revenue bonds; suits to compel
9 performance.

10 Section 2-55. Bonds; nature of indebtedness.

11 Section 2-60. Investment in bonds.

12 Section 2-75. Board members; financial matters; conflict
13 of interest.

14 Section 2-80. Board members' oath.

15 Section 2-97. Board meetings; public records.

16 Section 2-100. Secretary; treasurer.

17 Section 2-105. Funds.

18 Section 2-110. Signatures on checks or drafts.

19 Section 2-115. General manager; other appointments.

20 Section 2-122. Rules and regulations; penalties.

21 Section 2-130. Bids and advertisements.

22 Section 2-135. Report and financial statement.

23 Section 2-140. State financial support.

24 Section 2-145. Anti-trust laws.

25 Section 2-150. Tax exemption.

26 (Source: P.A. 90-328, eff. 1-1-98.)

1 (70 ILCS 200/100-55)

2 Sec. 100-55. Standard civic center provisions incorporated
3 by reference. The following Sections of this Code are
4 incorporated by reference into this Article:

5 Section 2-5. Definitions.

6 Section 2-10. Lawsuits; common seal.

7 Section 2-17. Duties; auditorium and other buildings.

8 Section 2-21. Rights and powers.

9 Section 2-25. Incurring obligations.

10 Section 2-30. Prompt payment.

11 Section 2-36. Acquisition of property from person or
12 governmental agency.

13 Section 2-40. Federal money.

14 Section 2-45. Insurance.

15 Section 2-75. Board members; financial matters; conflict
16 of interest.

17 Section 2-80. Board members' oath.

18 Section 2-83. Removal of Board member from office.

19 Section 2-85. Board members; vacancy in office.

20 Section 2-90. Organization of the Board.

21 Section 2-95. Meetings; action by 5 Board members.

22 Section 2-101. Secretary; treasurer; funds deposited in
23 bank or savings and loan association.

24 Section 2-106. Funds; compliance with Public Funds
25 Investment Act.

1 Section 2-110. Signatures on checks or drafts.

2 Section 2-115. General manager; other appointments.

3 Section 2-120. Ordinances, rules, and regulations; fines
4 and penalties.

5 Section 2-127. Contracts; award to other than highest or
6 lowest bidder by four-fifths vote.

7 Section 2-130. Bids and advertisements.

8 Section 2-135. Report and financial statement.

9 Section 2-140. State financial support.

10 Section 2-145. Anti-trust laws.

11 Section 2-150. Tax exemption.

12 (Source: P.A. 90-328, eff. 1-1-98.)

13 (70 ILCS 200/110-35)

14 Sec. 110-35. Standard civic center provisions incorporated
15 by reference. The following Sections of this Code are
16 incorporated by reference into this Article:

17 Section 2-3. Purpose.

18 Section 2-5. Definitions.

19 Section 2-10. Lawsuits; common seal.

20 Section 2-15. Duties; auditorium, recreational, and other
21 buildings; lease of space.

22 Section 2-20. Rights and powers, including eminent domain.

23 Section 2-25. Incurring obligations.

24 Section 2-30. Prompt payment.

25 Section 2-35. Acquisition of property from person, State,

1 or local agency.

2 Section 2-40. Federal money.

3 Section 2-45. Insurance.

4 Section 2-50. Borrowing; revenue bonds; suits to compel
5 performance.

6 Section 2-55. Bonds; nature of indebtedness.

7 Section 2-60. Investment in bonds.

8 Section 2-75. Board members; financial matters; conflict
9 of interest.

10 Section 2-80. Board members' oath.

11 Section 2-85. Board members; vacancy in office.

12 Section 2-90. Organization of the Board.

13 Section 2-95. Meetings; action by 5 Board members.

14 Section 2-100. Secretary; treasurer.

15 Section 2-105. Funds.

16 Section 2-110. Signatures on checks or drafts.

17 Section 2-115. General manager; other appointments.

18 Section 2-122. Rules and regulations; penalties.

19 Section 2-125. Contracts; award to other than highest or
20 lowest bidder by vote of 5 Board members.

21 Section 2-130. Bids and advertisements.

22 Section 2-132. Bidders; civil action to compel compliance.

23 Section 2-135. Report and financial statement.

24 Section 2-140. State financial support.

25 Section 2-145. Anti-trust laws.

26 Section 2-150. Tax exemption.

1 (Source: P.A. 90-328, eff. 1-1-98.)

2 (70 ILCS 200/125-50)

3 Sec. 125-50. Standard civic center provisions incorporated
4 by reference. The following Sections of this Code are
5 incorporated by reference into this Article:

6 Section 2-5. Definitions.

7 Section 2-10. Lawsuits; common seal.

8 Section 2-16. Duties; auditorium and other buildings;
9 lease of space.

10 Section 2-25. Incurring obligations.

11 Section 2-35. Acquisition of property from person, State,
12 or local agency.

13 Section 2-40. Federal money.

14 Section 2-45. Insurance.

15 Section 2-60. Investment in bonds.

16 Section 2-76. Board members; financial matters;
17 compensation for secretary or treasurer; conflict of interest.

18 Section 2-80. Board members' oath.

19 Section 2-83. Removal of Board member from office.

20 Section 2-85. Board members; vacancy in office.

21 Section 2-90. Organization of the Board.

22 Section 2-95. Meetings; action by 5 Board members.

23 Section 2-101. Secretary; treasurer; funds deposited in
24 bank or savings and loan association.

25 Section 2-106. Funds; compliance with Public Funds

1 Investment Act.

2 Section 2-110. Signatures on checks or drafts.

3 Section 2-115. General manager; other appointments.

4 Section 2-120. Ordinances, rules, and regulations; fines
5 and penalties.

6 Section 2-127. Contracts; award to other than highest or
7 lowest bidder by four-fifths vote.

8 Section 2-130. Bids and advertisements.

9 Section 2-135. Report and financial statement.

10 Section 2-140. State financial support.

11 Section 2-145. Anti-trust laws.

12 Section 2-150. Tax exemption.

13 (Source: P.A. 90-328, eff. 1-1-98.)

14 (70 ILCS 200/155-65)

15 Sec. 155-65. Standard civic center provisions incorporated
16 by reference. The following Sections of this Code are
17 incorporated by reference into this Article:

18 Section 2-5. Definitions.

19 Section 2-10. Lawsuits; common seal.

20 Section 2-17. Duties; auditorium and other buildings.

21 Section 2-25. Incurring obligations.

22 Section 2-30. Prompt payment.

23 Section 2-40. Federal money.

24 Section 2-45. Insurance.

25 Section 2-75. Board members; financial matters; conflict

1 of interest.

2 Section 2-90. Organization of the Board.

3 Section 2-96. Meetings; action by 4 Board members.

4 Section 2-101. Secretary; treasurer; funds deposited in
5 bank or savings and loan association.

6 Section 2-106. Funds; compliance with Public Funds
7 Investment Act.

8 Section 2-110. Signatures on checks or drafts.

9 Section 2-115. General manager; other appointments.

10 Section 2-120. Ordinances, rules, and regulations; fines
11 and penalties.

12 Section 2-130. Bids and advertisements.

13 Section 2-135. Report and financial statement.

14 Section 2-145. Anti-trust laws.

15 Section 2-150. Tax exemption.

16 (Source: P.A. 90-328, eff. 1-1-98.)

17 (70 ILCS 200/175-30)

18 Sec. 175-30. Standard civic center provisions incorporated
19 by reference. The following Sections of this Code are
20 incorporated by reference into this Article:

21 Section 2-5. Definitions.

22 Section 2-10. Lawsuits; common seal.

23 Section 2-17. Duties; auditorium and other buildings.

24 Section 2-21. Rights and powers.

25 Section 2-25. Incurring obligations.

1 Section 2-36. Acquisition of property from person or
2 governmental agency.

3 Section 2-40. Federal money.

4 Section 2-45. Insurance.

5 Section 2-51. Borrowing; revenue bonds; mandamus or other
6 actions to compel performance.

7 Section 2-75. Board members; financial matters; conflict
8 of interest.

9 Section 2-80. Board members' oath.

10 Section 2-83. Removal of Board member from office.

11 Section 2-85. Board members; vacancy in office.

12 Section 2-90. Organization of the Board.

13 Section 2-96. Meetings; action by 4 Board members.

14 Section 2-101. Secretary; treasurer; funds deposited in
15 bank or savings and loan association.

16 Section 2-106. Funds; compliance with Public Funds
17 Investment Act.

18 Section 2-110. Signatures on checks or drafts.

19 Section 2-115. General manager; other appointments.

20 Section 2-120. Ordinances, rules, and regulations; fines
21 and penalties.

22 Section 2-127. Contracts; award to other than highest or
23 lowest bidder by four-fifths vote.

24 Section 2-130. Bids and advertisements.

25 Section 2-135. Report and financial statement.

26 Section 2-140. State financial support.

1 Section 2-145. Anti-trust laws.

2 Section 2-150. Tax exemption.

3 (Source: P.A. 90-328, eff. 1-1-98.)

4 (70 ILCS 200/185-55)

5 Sec. 185-55. Standard civic center provisions incorporated
6 by reference. The following Sections of this Code are
7 incorporated by reference into this Article:

8 Section 2-5. Definitions.

9 Section 2-10. Lawsuits; common seal.

10 Section 2-16. Duties; auditorium and other buildings;
11 lease of space.

12 Section 2-25. Incurring obligations.

13 Section 2-35. Acquisition of property from person, State,
14 or local agency.

15 Section 2-40. Federal money.

16 Section 2-45. Insurance.

17 Section 2-60. Investment in bonds.

18 Section 2-76. Board members; financial matters;
19 compensation for secretary or treasurer; conflict of interest.

20 Section 2-80. Board members' oath.

21 Section 2-83. Removal of Board member from office.

22 Section 2-85. Board members; vacancy in office.

23 Section 2-90. Organization of the Board.

24 Section 2-95. Meetings; action by 5 Board members.

25 Section 2-101. Secretary; treasurer; funds deposited in

1 bank or savings and loan association.

2 Section 2-106. Funds; compliance with Public Funds
3 Investment Act.

4 Section 2-110. Signatures on checks or drafts.

5 Section 2-115. General manager; other appointments.

6 Section 2-120. Ordinances, rules, and regulations; fines
7 and penalties.

8 Section 2-127. Contracts; award to other than highest or
9 lowest bidder by four-fifths vote.

10 Section 2-130. Bids and advertisements.

11 Section 2-135. Report and financial statement.

12 Section 2-140. State financial support.

13 Section 2-145. Anti-trust laws.

14 Section 2-150. Tax exemption.

15 (Source: P.A. 90-328, eff. 1-1-98.)

16 (70 ILCS 200/190-55)

17 Sec. 190-55. Standard civic center provisions incorporated
18 by reference. The following Sections of this Code are
19 incorporated by reference into this Article:

20 Section 2-5. Definitions.

21 Section 2-10. Lawsuits; common seal.

22 Section 2-17. Duties; auditorium and other buildings.

23 Section 2-21. Rights and powers.

24 Section 2-25. Incurring obligations.

25 Section 2-30. Prompt payment.

1 Section 2-36. Acquisition of property from person or
2 governmental agency.

3 Section 2-40. Federal money.

4 Section 2-45. Insurance.

5 Section 2-51. Borrowing; revenue bonds; mandamus or other
6 actions to compel performance.

7 Section 2-75. Board members; financial matters; conflict
8 of interest.

9 Section 2-80. Board members' oath.

10 Section 2-83. Removal of Board member from office.

11 Section 2-85. Board members; vacancy in office.

12 Section 2-90. Organization of the Board.

13 Section 2-96. Meetings; action by 4 Board members.

14 Section 2-101. Secretary; treasurer; funds deposited in
15 bank or savings and loan association.

16 Section 2-106. Funds; compliance with Public Funds
17 Investment Act.

18 Section 2-110. Signatures on checks or drafts.

19 Section 2-120. Ordinances, rules, and regulations; fines
20 and penalties.

21 Section 2-127. Contracts; award to other than highest or
22 lowest bidder by four-fifths vote.

23 Section 2-130. Bids and advertisements.

24 Section 2-135. Report and financial statement.

25 Section 2-140. State financial support.

26 Section 2-145. Anti-trust laws.

1 Section 2-150. Tax exemption.

2 (Source: P.A. 90-328, eff. 1-1-98.)

3 (70 ILCS 200/195-35)

4 Sec. 195-35. Standard civic center provisions incorporated
5 by reference. The following Sections of this Code are
6 incorporated by reference into this Article:

7 Section 2-3. Purpose.

8 Section 2-5. Definitions.

9 Section 2-10. Lawsuits; common seal.

10 Section 2-15. Duties; auditorium, recreational, and other
11 buildings; lease of space.

12 Section 2-20. Rights and powers, including eminent domain.

13 Section 2-25. Incurring obligations.

14 Section 2-30. Prompt payment.

15 Section 2-35. Acquisition of property from person, State,
16 or local agency.

17 Section 2-40. Federal money.

18 Section 2-45. Insurance.

19 Section 2-50. Borrowing; revenue bonds; suits to compel
20 performance.

21 Section 2-55. Bonds; nature of indebtedness.

22 Section 2-60. Investment in bonds.

23 Section 2-75. Board members; financial matters; conflict
24 of interest.

25 Section 2-80. Board members' oath.

1 Section 2-85. Board members; vacancy in office.
2 Section 2-90. Organization of the Board.
3 Section 2-95. Meetings; action by 5 Board members.
4 Section 2-100. Secretary; treasurer.
5 Section 2-105. Funds.
6 Section 2-110. Signatures on checks or drafts.
7 Section 2-115. General manager; other appointments.
8 Section 2-122. Rules and regulations; penalties.
9 Section 2-125. Contracts; award to other than highest or
10 lowest bidder by vote of 5 Board members.
11 Section 2-130. Bids and advertisements.
12 Section 2-132. Bidders; civil action to compel compliance.
13 Section 2-135. Report and financial statement.
14 Section 2-140. State financial support.
15 Section 2-145. Anti-trust laws.
16 Section 2-150. Tax exemption.
17 (Source: P.A. 90-328, eff. 1-1-98.)

18 (70 ILCS 200/200-65)
19 Sec. 200-65. Standard civic center provisions incorporated
20 by reference. The following Sections of this Code are
21 incorporated by reference into this Article:
22 Section 2-5. Definitions.
23 Section 2-10. Lawsuits; common seal.
24 Section 2-16. Duties; auditorium and other buildings;
25 lease of space.

1 Section 2-25. Incurring obligations.

2 Section 2-30. Prompt payment.

3 Section 2-35. Acquisition of property from person, State,
4 or local agency.

5 Section 2-40. Federal money.

6 Section 2-45. Insurance.

7 Section 2-50. Borrowing; revenue bonds; suits to compel
8 performance.

9 Section 2-60. Investment in bonds.

10 Section 2-76. Board members; financial matters;
11 compensation for secretary or treasurer; conflict of interest.

12 Section 2-80. Board members' oath.

13 Section 2-83. Removal of Board member from office.

14 Section 2-85. Board members; vacancy in office.

15 Section 2-90. Organization of the Board.

16 Section 2-100. Secretary; treasurer.

17 Section 2-105. Funds.

18 Section 2-110. Signatures on checks or drafts.

19 Section 2-115. General manager; other appointments.

20 Section 2-120. Ordinances, rules, and regulations; fines
21 and penalties.

22 Section 2-130. Bids and advertisements.

23 Section 2-135. Report and financial statement.

24 Section 2-140. State financial support.

25 Section 2-145. Anti-trust laws.

26 Section 2-150. Tax exemption.

1 (Source: P.A. 90-328, eff. 1-1-98.)

2 (70 ILCS 200/205-105)

3 Sec. 205-105. Standard civic center provisions
4 incorporated by reference. The following Sections of this Code
5 are incorporated by reference into this Article:

6 Section 2-5. Definitions.

7 Section 2-10. Lawsuits; common seal.

8 Section 2-45. Insurance.

9 Section 2-135. Report and financial statement.

10 Section 2-140. State financial support.

11 Section 2-145. Anti-trust laws.

12 Section 2-150. Tax exemption.

13 (Source: P.A. 90-328, eff. 1-1-98.)

14 (70 ILCS 200/250-40)

15 Sec. 250-40. Standard civic center provisions incorporated
16 by reference. The following Sections of this Code are
17 incorporated by reference into this Article:

18 Section 2-5. Definitions.

19 Section 2-10. Lawsuits; common seal.

20 Section 2-17. Duties; auditorium and other buildings.

21 Section 2-21. Rights and powers.

22 Section 2-25. Incurring obligations.

23 Section 2-36. Acquisition of property from person or
24 governmental agency.

1 Section 2-40. Federal money.

2 Section 2-45. Insurance.

3 Section 2-51. Borrowing; revenue bonds; mandamus or other
4 actions to compel performance.

5 Section 2-75. Board members; financial matters; conflict
6 of interest.

7 Section 2-80. Board members' oath.

8 Section 2-83. Removal of Board member from office.

9 Section 2-85. Board members; vacancy in office.

10 Section 2-90. Organization of the Board.

11 Section 2-96. Meetings; action by 4 Board members.

12 Section 2-101. Secretary; treasurer; funds deposited in
13 bank or savings and loan association.

14 Section 2-106. Funds; compliance with Public Funds
15 Investment Act.

16 Section 2-110. Signatures on checks or drafts.

17 Section 2-115. General manager; other appointments.

18 Section 2-120. Ordinances, rules, and regulations; fines
19 and penalties.

20 Section 2-127. Contracts; award to other than highest or
21 lowest bidder by four-fifths vote.

22 Section 2-130. Bids and advertisements.

23 Section 2-135. Report and financial statement.

24 Section 2-140. State financial support.

25 Section 2-145. Anti-trust laws.

26 Section 2-150. Tax exemption.

1 (Source: P.A. 90-328, eff. 1-1-98.)

2 (70 ILCS 200/255-130)

3 Sec. 255-130. Standard civic center provisions
4 incorporated by reference. The following Sections of this Code
5 are incorporated by reference into this Article:

6 Section 2-5. Definitions.

7 Section 2-10. Lawsuits; common seal.

8 Section 2-25. Incurring obligations.

9 Section 2-30. Prompt payment.

10 Section 2-35. Acquisition of property from person, State,
11 or local agency.

12 Section 2-45. Insurance.

13 Section 2-60. Investment in bonds.

14 Section 2-76. Board members; financial matters;
15 compensation for secretary or treasurer; conflict of interest.

16 Section 2-101. Secretary; treasurer; funds deposited in
17 bank or savings and loan association.

18 Section 2-110. Signatures on checks or drafts.

19 Section 2-115. General manager; other appointments.

20 Section 2-120. Ordinances, rules, and regulations; fines
21 and penalties.

22 Section 2-128. Contracts; award to other than highest or
23 lowest bidder by three-fourths vote.

24 Section 2-130. Bids and advertisements.

25 Section 2-135. Report and financial statement.

1 Section 2-140. State financial support.

2 Section 2-145. Anti-trust laws.

3 Section 2-150. Tax exemption.

4 Section 2-155. Partial invalidity.

5 (Source: P.A. 90-328, eff. 1-1-98.)

6 (70 ILCS 200/280-90)

7 Sec. 280-90. Standard civic center provisions incorporated
8 by reference. The following Sections of this Code are
9 incorporated by reference into this Article:

10 Section 2-3. Purpose.

11 Section 2-5. Definitions.

12 Section 2-10. Lawsuits; common seal.

13 Section 2-25. Incurring obligations.

14 Section 2-30. Prompt payment.

15 Section 2-35. Acquisition of property from person, State,
16 or local agency.

17 Section 2-45. Insurance.

18 Section 2-60. Investment in bonds.

19 Section 2-76. Board members; financial matters;
20 compensation for secretary or treasurer; conflict of interest.

21 Section 2-80. Board members' oath.

22 Section 2-101. Secretary; treasurer; funds deposited in
23 bank or savings and loan association.

24 Section 2-110. Signatures on checks or drafts.

25 Section 2-115. General manager; other appointments.

1 Section 2-120. Ordinances, rules, and regulations; fines
2 and penalties.

3 Section 2-130. Bids and advertisements.

4 Section 2-132. Bidders; civil action to compel compliance.

5 Section 2-135. Report and financial statement.

6 Section 2-140. State financial support.

7 Section 2-145. Anti-trust laws.

8 Section 2-150. Tax exemption.

9 (Source: P.A. 90-328, eff. 1-1-98.)

10 (70 ILCS 200/15-35 rep.)

11 (70 ILCS 200/20-65 rep.)

12 (70 ILCS 200/30-30 rep.)

13 (70 ILCS 200/50-30 rep.)

14 (70 ILCS 200/55-55 rep.)

15 (70 ILCS 200/100-50 rep.)

16 (70 ILCS 200/110-30 rep.)

17 (70 ILCS 200/125-45 rep.)

18 (70 ILCS 200/155-60 rep.)

19 (70 ILCS 200/175-25 rep.)

20 (70 ILCS 200/185-50 rep.)

21 (70 ILCS 200/190-50 rep.)

22 (70 ILCS 200/195-30 rep.)

23 (70 ILCS 200/200-60 rep.)

24 (70 ILCS 200/205-85 rep.)

25 (70 ILCS 200/250-35 rep.)

1 (70 ILCS 200/255-110 rep.)

2 (70 ILCS 200/280-85 rep.)

3 Section 900-70. The Civic Center Code is amended by
4 repealing Sections 15-35, 20-65, 30-30, 50-30, 55-55, 100-50,
5 110-30, 125-45, 155-60, 175-25, 185-50, 190-50, 195-30,
6 200-60, 205-85, 250-35, 255-110, and 280-85.

7 Section 900-75. The Metropolitan Pier and Exposition
8 Authority Act is amended by changing Section 26 as follows:

9 (70 ILCS 210/26) (from Ch. 85, par. 1246)

10 Sec. 26. Government Reporting Enhancement and Transparency
11 Act.

12 (a) For fiscal years ending before January 1, 2028, as ~~As~~
13 soon after the end of each fiscal year as may be expedient, the
14 Board shall cause to be prepared and printed a complete and
15 detailed report and financial statement of its operations and
16 of its assets and liabilities. A reasonably sufficient number
17 of copies of such report shall be printed for distribution to
18 persons interested, upon request, and a copy thereof shall be
19 filed with the Governor, the Mayor, the General Assembly and
20 the Park District President. Within 6 months after the
21 effective date of this amendatory Act of 1985, or as soon
22 thereafter as is possible, the Authority shall adopt an
23 accounting system which shall not be implemented until it has
24 been approved by the Auditor General as appropriate for the

1 Authority's operations.

2 (b) With respect to construction by the Authority funded
3 in whole or in part with State or borrowed funds, including the
4 Project, the Authority shall prepare a monthly report of the
5 progress of construction. The report shall include a
6 discussion of: (1) the status of construction; (2) delays or
7 anticipated delays in the completion of the construction; (3)
8 cost overruns; (4) funds available for construction and the
9 current construction budget; (5) the status of the
10 implementation of the Authority's affirmative action program
11 by contractor, trade and levels of skill; and (6) any
12 problems, or anticipated problems, with respect to
13 construction or costs of construction. The monthly reports
14 required by this Section shall be submitted to the Governor,
15 the Mayor and the General Assembly.

16 In connection with any construction by the Authority
17 funded in whole or in part by State or borrowed funds,
18 including the Project, the Authority will, when such
19 construction is to be done by a general contractor or a
20 construction manager operating in a general contractor
21 capacity, institute a quality assurance program, including
22 independent quality control inspections. The Authority will
23 file not less frequently than quarterly written reports on the
24 results of its quality assurance program with the Governor,
25 the Mayor and the General Assembly.

26 (c) For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of the Authority shall be
3 subject to the Government Reporting Enhancement and
4 Transparency Act.

5 (Source: P.A. 84-1027.)

6 Section 900-80. The Soil and Water Conservation Districts
7 Act is amended by changing Section 7 as follows:

8 (70 ILCS 405/7) (from Ch. 5, par. 112)

9 Sec. 7. Employees and assistance of other agencies.

10 (a) Subject to the provisions of the "Personnel Code"
11 enacted by the 69th General Assembly, the Department may
12 employ an administrative officer, technical experts and such
13 other agents and employees, permanent and temporary, as it may
14 require. The Department may call upon the Attorney General of
15 the State for such legal services as it may require. The
16 Department shall require surety bonds for all its officers and
17 employees who are entrusted with funds or property under this
18 Act and shall provide for an annual audit of their accounts for
19 fiscal years ending before January 1, 2028. The Department may
20 establish and provide suitable office accommodations and the
21 necessary supplies and equipment.

22 (b) Upon request of the Department, for the purpose of
23 carrying out any of its functions, the supervising officer of
24 any State agency, or of any State institution of learning

1 shall, in so far as may be possible under available
2 appropriations, and having due regard to the needs of the
3 agency to which the request is directed, assign or detail to
4 the Department members of the staff or personnel of such
5 agency or institution of learning and make such special
6 reports, surveys or studies as the Department may request.

7 (c) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of the Board shall be
10 subject to the Government Reporting Enhancement and
11 Transparency Act.

12 (Source: Laws 1955, p. 2146.)

13 Section 900-85. The Conservation District Act is amended
14 by changing Sections 6 and 15.6 as follows:

15 (70 ILCS 410/6) (from Ch. 96 1/2, par. 7106)

16 Sec. 6. Officers and employees.

17 (a) As soon as possible after the initial election or the
18 initial appointments, as the case may be, the trustees shall
19 organize by selecting from their members a president,
20 secretary, treasurer, and other officers as are deemed
21 necessary, who shall hold office for 2 years in the case of an
22 elected board, or the fiscal year in which elected in the case
23 of an appointed board, and until their successors are selected
24 and qualify. Three trustees shall constitute a quorum of the

1 board for the transaction of business if the district has 5
2 trustees. If the district has 7 trustees, 4 trustees shall
3 constitute a quorum of the board for the transaction of
4 business. The board shall hold regular monthly meetings.
5 Special meetings may be called by the president and shall be
6 called on the request of a majority of members, as may be
7 required.

8 (b) The board shall provide for the proper and safe
9 keeping of its permanent records and for the recording of the
10 corporate action of the district. It shall keep a proper
11 system of accounts showing a true and accurate record of its
12 receipts and disbursements, and it shall cause an annual audit
13 to be made of its books, records, and accounts for fiscal years
14 ending before January 1, 2028.

15 (c) For fiscal years beginning after December 31, 2027,
16 notwithstanding any other provision of law to the contrary,
17 the operations and fiscal activities of the board shall be
18 subject to the Government Reporting Enhancement and
19 Transparency Act.

20 (d) The records of the district shall be subject to public
21 inspection at all reasonable hours and under regulations as
22 the board may prescribe.

23 (e) The district shall annually make a full and complete
24 report to the county board of each county within the district
25 and to the Department of Natural Resources of its transactions
26 and operations for the preceding year. The report shall

1 contain a full statement of its receipts, disbursements, and
2 the program of work for the period covered, and may include
3 recommendations as may be deemed advisable.

4 (f) Executive or ministerial duties may be delegated to
5 one or more trustees or to an authorized officer, employee,
6 agent, attorney, or other representative of the district.

7 (g) All officers and employees authorized to receive or
8 retain the custody of money or to sign vouchers, checks,
9 warrants, or evidences of indebtedness binding upon the
10 district shall furnish surety bond for the faithful
11 performance of their duties and the faithful accounting for
12 all moneys that may come into their hands in an amount to be
13 fixed and in a form to be approved by the board.

14 (h) All contracts for supplies, material, or work
15 involving an expenditure in excess of \$60,000 for supplies or
16 materials and \$30,000 for work, or a lower amount for any
17 contract for supplies, material, or work if required by board
18 policy, shall be let to the lowest responsible bidder, after
19 due advertisement, excepting work requiring personal
20 confidence or necessary supplies under the control of
21 monopolies, where competitive bidding is impossible, or as
22 otherwise provided in the Forest Preserve District and
23 Conservation District Design-Build Authorization Act. All
24 contracts for supplies, material, or work shall be signed by
25 the president of the board and by any other officer as the
26 board in its discretion may designate.

1 (Source: P.A. 104-114, eff. 8-1-25.)

2 (70 ILCS 410/15.6) (from Ch. 96 1/2, par. 7122)

3 Sec. 15.6. Revenue and audits.

4 (a) All revenue derived from the operation of such
5 facility or facilities constructed, equipped, extended or
6 improved in whole or in part with the proceeds of any bonds
7 issued under Sections 15.2 through 15.9 of this Act for the
8 construction, equipping, extension, or improvement of such
9 facility or facilities shall be deposited in a separate fund.
10 Each fund shall be used only for paying the cost of operation
11 and maintenance of the recreational facility or facilities or
12 any combination thereof constructed, equipped, extended or
13 improved in whole or in part with the proceeds of such bonds so
14 issued for such facility or facilities, and for paying the
15 principal of and interest on the bonds so issued and creating
16 the accounts provided for by the ordinance authorizing their
17 issuance.

18 (b) The district shall install and maintain a proper
19 system of account for each fund, showing the amount received
20 and disbursed from the operation of such facility or
21 facilities.

22 (c) For fiscal years ending before January 1, 2028, at ~~At~~
23 least once each year the district shall have such accounts for
24 bonds properly audited, and the report of this audit shall be
25 open to the public for inspection at all times.

1 (d) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of the Board shall be
4 subject to the Government Reporting Enhancement and
5 Transparency Act.

6 (Source: P.A. 77-1330.)

7 Section 900-90. The Illinois Drainage Code is amended by
8 changing Section 4-32 and by adding Section 4-50 as follows:

9 (70 ILCS 605/4-32) (from Ch. 42, par. 4-32)

10 Sec. 4-32. Financial Reports of Commissioners. On or
11 before the last day of November in each year, and more often if
12 the court so requires, the commissioners shall make a report,
13 under oath, to the court, showing the amount of money
14 collected by the district since the last preceding report and
15 the manner in which the funds of the district at the beginning
16 and the end of the period reported have been expended during
17 that period. Such report shall also contain an itemized
18 statement of the notes, bonds and orders, if any, outstanding
19 and unpaid at the close of the report period and the balance on
20 hand in the treasury of the district. Upon the filing of the
21 report with the clerk of the court, the same shall be presented
22 to the court, and the clerk of the court shall give notice of
23 the date on or before which objections must be filed by
24 publishing a notice thereof in a newspaper of general

1 circulation in the county in which the district was organized.
2 Any owner of land within the district may file an objection to
3 the report with the clerk of the court within 10 days after the
4 publication of the notice. If any objections are filed within
5 the time prescribed, the court shall set a hearing at a time
6 not later than 4 weeks after the date of the filing of the
7 report. If no objection to the report is filed, the court may
8 approve the report without a hearing. At a hearing on the
9 report the court shall hear evidence on any and all objections
10 which may be urged against the report and evidence in support
11 thereof and may continue the hearing to a day certain or from
12 time to time. At the conclusion of a hearing, the court may
13 approve the report, disapprove the report or order the report
14 modified or amended. Upon the approval of a report, the same
15 shall be recorded in the drainage record. Copies of any the
16 financial reports covering any portion of the period since the
17 last annual meeting of the district ~~report~~ shall be available
18 at the annual meeting of the district under Section 4-12 of
19 this Code.

20 (Source: P.A. 86-129; 86-297; 86-1028.)

21 (70 ILCS 605/4-50 new)

22 Sec. 4-50. Government Reporting Enhancement and
23 Transparency Act.

24 (a) For fiscal years ending before January 1, 2028,
25 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of the district shall be
2 subject to the Governmental Account Audit Act.

3 (b) For fiscal years beginning after December 31, 2027,
4 notwithstanding any other provision of law to the contrary,
5 the operations and fiscal activities of the district shall be
6 subject to the Government Reporting Enhancement and
7 Transparency Act.

8 Section 900-95. The Fire Protection District Act is
9 amended by changing Sections 6.1, 11a, and 11i as follows:

10 (70 ILCS 705/6.1) (from Ch. 127 1/2, par. 26.1)

11 Sec. 6.1. Government Reporting Enhancement and
12 Transparency Act.

13 (a) For fiscal years ending before January 1, 2028, when
14 ~~when~~ an audit is required under the Governmental Account Audit
15 Act, the trustees of the Fire Protection District created
16 under this Act shall employ a person licensed to practice
17 public accounting under the laws of this State to annually
18 audit the district's financial statements of all accounts,
19 funds, and other moneys in the care, custody, or control of the
20 trustees. The audit shall be conducted in accordance with
21 Generally Accepted Auditing Standards and in accordance with
22 the Governmental Account Audit Act. A fire protection district
23 receiving revenues of less than \$850,000 for the fiscal year
24 shall prepare the financial report required by Section 3 of

1 the Governmental Account Audit Act. In addition to any other
2 filing requirements, the audit report or financial report
3 shall be filed with the county clerk of the county in which the
4 Fire Protection District was organized as a public record and
5 a copy thereof shall be filed with the secretary of the
6 district as part of its corporate records.

7 (b) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of a fire protection
10 district created under this Act shall be subject to the
11 Government Reporting Enhancement and Transparency Act.

12 (Source: P.A. 93-126, eff. 1-1-04.)

13 (70 ILCS 705/11a) (from Ch. 127 1/2, par. 31a)

14 Sec. 11a. (a) The Board of Trustees of any fire protection
15 district organized hereunder may contract with any corporation
16 organized to furnish fire protection service or with any
17 association organized to furnish fire protection service or
18 with any city, village, incorporated town, or organized fire
19 protection district lying adjacent to such district for fire
20 protection service to be furnished by such corporation or such
21 association or such municipality or fire protection district
22 for the property within such district or to be furnished by
23 such district for the property within such municipality. The
24 board of trustees may also contract for the installation,
25 rental or use of fire hydrants within the fire protection

1 district and for the furnishing of water to be used within such
2 district for fire protection purposes, and for mutual aid from
3 and to other fire protection districts, and for mutual aid
4 from and to corporations and associations organized to furnish
5 fire protection service and for mutual aid from and to
6 municipalities.

7 (b) For fiscal years ending before January 1, 2028, when
8 ~~when~~ the Board of Trustees of a Fire Protection District
9 purchases fire protection services from an organization
10 (specifically including without limitation a city, village,
11 incorporated town, or adjacent fire protection district) that
12 is required to be audited by "An Act in relation to audits of
13 the accounts of certain governmental units and to repeal an
14 Act therein named", approved May 10, 1967, or by The Illinois
15 Municipal Auditing Law, the scope of the audit of the
16 organization providing the fire protection services shall be
17 expanded to require the licensed public accountant performing
18 the audit to specifically report on compliance with the terms
19 of the contract as it relates to financial matters, including
20 but not limited to the amount charged to the purchasing Fire
21 Protection District. To the extent possible, the financial
22 statements of the providing organization shall segregate
23 accounts relating to fire protection service transactions and
24 present them as a separate fund or as a separate department
25 within a fund. A copy of the providing organization audit
26 report shall be furnished to the purchasing Fire Protection

1 District within 6 months after the close of the fiscal year of
2 the organization providing the fire protection services.

3 (c) For fiscal years ending before January 1, 2028, when
4 ~~when~~ the Board of Trustees of a Fire Protection District
5 purchases fire protection services from an organization
6 (specifically including without limitation a not-for-profit
7 corporation or a for-profit corporation or association) that
8 is not required to be audited by "An Act in relation to audits
9 of the accounts of certain governmental units and to repeal an
10 Act therein named", approved May 10, 1967, or by The Illinois
11 Municipal Auditing Law, the organization providing the fire
12 protection services shall employ a person licensed to practice
13 public accounting under the laws of this State to annually
14 audit the providing organization's financial statements of all
15 accounts, funds, and other moneys in the care, custody, or
16 control of the providing organization. Such audit shall be
17 conducted in accordance with Generally Accepted Auditing
18 Standards and the scope of such audit shall be expanded to
19 require the licensed public accountant performing the audit to
20 specifically report on compliance with the terms of the
21 contract as it relates to financial matters, including but not
22 limited to the amount charged to the purchasing Fire
23 Protection District. To the extent possible, the financial
24 statements of the providing organization shall segregate
25 accounts relating to fire protection service transactions and
26 present them as a separate fund or as a separate department

1 within a fund. A copy of the providing organization audit
2 report shall be furnished to the purchasing Fire Protection
3 District within 6 months after the close of the fiscal year of
4 the organization providing the fire protection services.
5 Within 15 days after the first meeting of the board of
6 directors or trustees of the organization providing the fire
7 protection services that occurs after receiving the audit
8 report, the organization providing the fire protection
9 services shall publish excerpts from the audit report that
10 relate to fire protection service operations in accordance
11 with Section 7 of this Act. When fire protection services are
12 rendered in more than one geographic area, publication or
13 distribution should be made in each geographic area served.

14 (Source: P.A. 86-216; 86-1023.)

15 (70 ILCS 705/11i)

16 Sec. 11i. Department foreign fire insurance board.

17 (a) A department foreign fire insurance board shall exist
18 within the fire department of each fire protection district
19 that has an organized fire department, employs full-time
20 firefighters, and is subject to a collective bargaining
21 agreement.

22 (b) The board shall consist of 7 trustees; the fire chief,
23 who shall hold office by virtue of rank, and 6 members, who
24 shall be elected at large by the sworn members of the
25 department. If there are an insufficient number of candidates

1 to fill all these positions, the number of board members may be
2 reduced, but not to fewer than 3 trustees. All sworn members of
3 the department shall be eligible to vote for and be elected as
4 officers of the board.

5 (c) The members of the board shall annually elect
6 officers. These officers shall be a chairman and a treasurer.

7 (d) The trustees of the board shall make rules with
8 respect to the board and the management of the money to be
9 appropriated to the board.

10 (e) The treasurer of the board shall give a sufficient
11 bond to the board of trustees of the fire protection district,
12 conditioned upon the faithful performance by the treasurer of
13 his or her duties under this Section. This bond must be
14 approved by the board of trustees of the fire protection
15 district.

16 (f) The officers of the department foreign fire insurance
17 board shall develop and maintain a listing of those items that
18 the board feels are appropriate expenditures under this
19 Section. The officers shall make rules concerning the board
20 and the management of the money appropriated to the board.

21 (g) All of the money paid to the secretary of the fire
22 protection district under Section 11-10-1 of the Illinois
23 Municipal Code (65 ILCS 5/11-10-1) shall be set apart and
24 shall be appropriated annually by the board of trustees of the
25 fire protection district to the department foreign fire
26 insurance board.

1 (h) The treasurer of the department foreign fire insurance
2 board shall receive the appropriated money and shall pay out
3 the money upon the order of the board for the maintenance, use,
4 and benefit of the department. For fiscal years ending before
5 January 1, 2028, as ~~As~~ part of the fire protection district's
6 annual audit, these funds shall be audited to verify that the
7 funds have been expended by the board only for the
8 maintenance, use, and benefit of the department.

9 (Source: P.A. 96-505, eff. 8-14-09.)

10 Section 900-100. The Flood Prevention District Act is
11 amended by changing Section 35 as follows:

12 (70 ILCS 750/35)

13 Sec. 35. Financial audit of the District.

14 (a) For fiscal years ending before January 1, 2028, a ~~A~~
15 financial audit of the District shall be conducted annually by
16 a certified public accountant (CPA) that is licensed at the
17 time of the audit by the Illinois Department of Financial and
18 Professional Regulation. The CPA shall meet all of the general
19 standards concerning qualifications, independence, due
20 professional care, and quality control as required by the
21 Government Auditing Standards, ~~1994 Revision, Chapter 3,~~
22 including the requirements for continuing professional
23 education and external peer review. The financial audit is to
24 be performed in accordance with generally accepted auditing

1 standards issued by the American Institute of Certified Public
2 Accountants (AICPA) for field work and reporting, generally
3 accepted government auditing standards (GAGAS) and AICPA
4 Statements on Auditing Standards (SAS) current at the time the
5 audit is commenced. The audit shall be made publicly available
6 and sent to the county board chairman of the county in which
7 the district is situated and to the Illinois Secretary of
8 State.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of the District created
12 under this Act shall be subject to the Government Reporting
13 Enhancement and Transparency Act.

14 (Source: P.A. 95-719, eff. 5-21-08; 95-723, eff. 6-23-08.)

15 Section 900-105. The Beardstown Regional Flood Prevention
16 District Act is amended by changing Section 30 as follows:

17 (70 ILCS 755/30)

18 Sec. 30. Financial audit of the district.

19 (a) For fiscal years ending before January 1, 2028, a A
20 financial audit of the district shall be conducted annually by
21 a certified public accountant (CPA) that is licensed at the
22 time of the audit by the Illinois Department of Financial and
23 Professional Regulation. The CPA shall meet all of the general
24 standards concerning qualifications, independence, due

1 professional care, and quality control as required by the
2 Government Auditing Standards, 1994 Revision, Chapter 3,
3 including the requirements for continuing professional
4 education and external peer review. The financial audit is to
5 be performed in accordance with generally accepted auditing
6 standards issued by the American Institute of Certified Public
7 Accountants (AICPA) for field work and reporting, generally
8 accepted government auditing standards (GAGAS), and AICPA
9 Statements on Auditing Standards (SAS) current at the time the
10 audit is commenced. The audit shall be made publicly available
11 and sent to the county board chairperson and to the Secretary
12 of State.

13 (b) For fiscal years beginning after December 31, 2027,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of the District created
16 under this Act shall be subject to the Government Reporting
17 Enhancement and Transparency Act.

18 (Source: P.A. 97-309, eff. 8-11-11.)

19 Section 900-110. The Downstate Forest Preserve District
20 Act is amended by changing Sections 13.3, 13.7, and 18.5 as
21 follows:

22 (70 ILCS 805/13.3) (from Ch. 96 1/2, par. 6326)

23 Sec. 13.3. (a) The board of each forest preserve district
24 organized under this Act shall fix a fiscal year for the

1 district. The board shall, within or before the first quarter
2 of each fiscal year, adopt an annual appropriation ordinance
3 appropriating such sums of money as may be required to defray
4 all necessary expenses and liabilities of the district to be
5 paid or incurred during the fiscal year.

6 (b) The failure of the board to adopt an annual
7 appropriation ordinance or to otherwise comply with the
8 provisions of this Section shall not affect the validity of
9 any tax levy of the forest preserve district. The annual
10 appropriation ordinance for any fiscal year need not be
11 intended or required to be in support of or in relation to any
12 tax levy made during that fiscal year.

13 (c) For fiscal years ending before January 1, 2028,
14 nothing ~~Nothing~~ in this Act shall be construed as requiring
15 any forest preserve district to change or as preventing any
16 forest preserve district from changing from a cash basis of
17 financing to a surplus or deficit basis of financing, or as
18 requiring any forest preserve district to change or as
19 preventing any forest preserve district from changing its
20 system of accounting.

21 (d) Any forest preserve district that determines to change
22 its fiscal year may adopt an annual appropriation ordinance
23 for a transition period of more or less than 12 months as may
24 be necessary to effect such change, and appropriations made
25 for such transition period shall terminate with the close of
26 such period.

1 (e) For fiscal years beginning after December 31, 2027,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of any conservancy
4 district organized under this Act created under this Act shall
5 be subject to the Government Reporting Enhancement and
6 Transparency Act.

7 (Source: P.A. 85-1165.)

8 (70 ILCS 805/13.7)

9 Sec. 13.7. Endowment Fund.

10 (a) Each forest preserve district may create, maintain,
11 and increase a separate fund to be known as the "Endowment
12 Fund" to pay all costs and expenses incurred or anticipated by
13 the forest preserve district for the long-term maintenance and
14 improvement of forest preserve facilities and lands, and for
15 the future purchase of real property. Only one "Endowment
16 Fund" may be created by a forest preserve district, but the
17 fund may provide for the collection, maintenance, investment,
18 and expenditure of monies for more than one purpose. All
19 revenues deposited in the Endowment Fund shall be designated
20 by purpose and appropriated and expended for the purpose for
21 which it was designated. No appropriation in the Endowment
22 Fund shall lapse, and the monies received and designated for a
23 specific purpose shall not become part of the general funds of
24 the district or considered an asset available for
25 appropriation for another purpose in a subsequent year unless

1 the purpose for which the monies were originally appropriated
2 has been completed. Revenues deposited in the Endowment Fund
3 must come from private sources, whether received before, on,
4 or after the effective date of this amendatory Act of 1995. No
5 revenues shall come from any Federal, State, or local
6 government source, except for those received as a result of
7 agreements obligating the district to the long-term
8 maintenance of improvements constructed on district lands. For
9 fiscal years ending before January 1, 2028, the ~~The~~ Fund shall
10 be audited annually by a licensed certified public accountant.

11 (b) For fiscal years beginning after December 31, 2027, if
12 the Endowment Fund is a separate legal entity from the forest
13 preserve district, notwithstanding any other provision of law
14 to the contrary, the operations and fiscal activities of the
15 Endowment Fund shall be subject to the Government Reporting
16 Enhancement and Transparency Act.

17 (Source: P.A. 89-119, eff. 7-7-95.)

18 (70 ILCS 805/18.5) (from Ch. 96 1/2, par. 6339)

19 Sec. 18.5. All revenue derived from the operation of such
20 facility or facilities constructed, equipped, acquired,
21 extended or improved in whole or in part with the proceeds of
22 any bonds issued under Sections 18.1 through 18.10 of this Act
23 for the construction, equipping, acquisition, extension, or
24 improvement of such facility or facilities shall be deposited
25 in a separate fund. Each fund shall be used only for paying the

1 cost of operation and maintenance of the recreational facility
2 or facilities or any combination thereof constructed,
3 equipped, acquired, extended or improved in whole or in part
4 with the proceeds of such bonds so issued for such facility or
5 facilities, and for paying the principal of and interest on
6 the bonds so issued and creating the accounts provided for by
7 the ordinance authorizing their issuance.

8 Such forest preserve district shall install and maintain a
9 proper system of account for each fund, showing the amount
10 received and disbursed from the operation of such facility or
11 facilities. For fiscal years ending before January 1, 2028, at
12 ~~At~~ least once each year, such district shall have such
13 accounts for bonds properly audited, and the report of this
14 audit shall be open to the public for inspection at all times.

15 (Source: Laws 1968, p. 228.)

16 Section 900-115. The Cook County Forest Preserve District
17 Act is amended by changing Sections 24 and 35 as follows:

18 (70 ILCS 810/24) (from Ch. 96 1/2, par. 6427)

19 Sec. 24. Government Reporting Enhancement and Transparency
20 Act.

21 (a) The fiscal year of each forest preserve district
22 subject to this Act shall extend from January 1, until
23 December 31. The forest preserve district shall, before the
24 commencement or within 60 days after the commencement of each

1 fiscal year, adopt an annual appropriation ordinance, which
2 shall appropriate sums of money required to defray all
3 necessary expenses and liabilities of the district to be paid
4 or incurred during that fiscal year. Transfers from one
5 appropriation of any one fund to another of the same fund, not
6 affecting the total amount appropriated, may be made at any
7 meeting of the Board.

8 (b) For fiscal years beginning after December 31, 2027,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of each forest preserve
11 district created under this Act shall be subject to the
12 Government Reporting Enhancement and Transparency Act.

13 (Source: P.A. 87-1191.)

14 (70 ILCS 810/35) (from Ch. 96 1/2, par. 6438)

15 Sec. 35. All revenue derived from the operation of such
16 facility or facilities constructed, equipped, acquired,
17 extended or improved in whole or in part with the proceeds of
18 any bonds issued under Sections 31 through 39 of this Act for
19 the construction, equipping, acquisition, extension, or
20 improvement of such facility or facilities shall be deposited
21 in a separate fund. Each fund shall be used only for paying the
22 cost of operation and maintenance of the recreational facility
23 or facilities or any combination thereof constructed,
24 equipped, acquired, extended or improved in whole or in part
25 with the proceeds of such bonds so issued for such facility or

1 facilities, and for paying the principal of and interest on
2 the bonds so issued and creating the accounts provided for by
3 the ordinance authorizing their issuance.

4 Such forest preserve district shall install and maintain a
5 proper system of account for each fund, showing the amount
6 received and disbursed from the operation of such facility or
7 facilities. For fiscal years ending before January 1, 2028, at
8 ~~At~~ least once each year, such district shall have such
9 accounts for bonds properly audited, and the report of this
10 audit shall be open to the public for inspection at all times.

11 (Source: P.A. 80-320.)

12 Section 900-120. The Public Health District Act is amended
13 by changing Sections 15 and 18 and by adding Section 16 as
14 follows:

15 (70 ILCS 905/15) (from Ch. 111 1/2, par. 15)

16 Sec. 15. Each board of health shall:

17 1. Hold an annual meeting in April of each year, at which
18 meeting officers shall be elected for the ensuing year;

19 2. Hold meetings at least quarterly;

20 3. Hold special meetings upon a written request signed by
21 2 members and filed with the Secretary;

22 4. Levy, annually, subject to Section 21 in addition to
23 all other taxes which are now or hereafter may be authorized to
24 be levied on the aggregate valuation of all property within

1 the public health district, a special "public health tax", not
2 to exceed .1% of the value, as equalized or assessed by the
3 Department of Revenue, of all taxable property embraced within
4 such public health district, according to the valuation of the
5 same as made for the purpose of State and county taxation,
6 which shall form, when collected, a fund to be known as the
7 "public health fund", (i) except that the tax authorized by
8 this subsection 4 may be levied at a rate over .1% but not to
9 exceed .15%, not subject to Section 21 of this Act, if the
10 board of health by resolution initiates a referendum to be
11 held in accordance with the general election law and the
12 question of authorizing a rate not to exceed .15% is approved
13 by a majority of the electors voting on the question, and (ii)
14 further except, if a public health district is situated within
15 any county or multiple-county health department for whose
16 benefit a tax is levied under "An Act in relation to the
17 establishment and maintenance of county and multiple-county
18 public health departments", approved July 9, 1943, as amended,
19 the county clerk shall reduce and abate from the tax levied by
20 the authority of this Act a rate which would produce an amount
21 equal to the amount of the tax accruing to the public health
22 district under the above-named Act. In any public health
23 district in which a health department was established by a
24 referendum prior to January 1, 1970, the board of health may,
25 by a resolution adopted by at least a three-fifths vote and
26 without subsequent referendum, levy a tax at a rate not to

1 exceed the rate set forth above;

2 5. Appoint a medical health officer as the executive
3 officer of the board of health, who shall be a citizen of the
4 United States or has made declaration of intention to become a
5 citizen, who shall possess such qualifications as may be
6 prescribed by the State Department of Public Health, or
7 appoint a Public Health Administrator who shall possess such
8 qualifications as may be prescribed by the State Department of
9 Public Health as executive officer of the board of health,
10 provided that the board of health shall make available medical
11 supervision which is considered adequate by the Director of
12 the Department of Public Health;

13 6. Appoint, upon the advice and approval of the executive
14 officer, professional and technical personnel who meet the
15 qualifications established by the State Department of Public
16 Health and such clerical and other personnel as the executive
17 officer deems necessary;

18 7. Fix the compensation of the medical health officer or
19 administrator;

20 8. Provide, equip and maintain suitable offices,
21 facilities and appliances for the health officer or
22 administrator and his staff;

23 9. If determined necessary by the board of health,
24 establish, equip and maintain an analytical biological and
25 research laboratory;

26 10. Pay, from the "public health fund", the salary of the

1 medical health officer or administrator and the salaries of
2 all appointees and employees and the expenses of maintenance
3 of the public health department, including therein the expense
4 of administering the sanitation and health laws and
5 ordinances;

6 11. Consult with other private and public health agencies
7 in the district on the development of local plans for the most
8 efficient performance of health services;

9 12. Acquire, hold, lease and sell, in the name of the
10 public health district, real estate and personal property;

11 13. Receive contributions of money or property and charge
12 fees for health services;

13 14. Publish, annually, on or soon after the second Tuesday
14 in April, in pamphlet form, for free distribution, an annual
15 report showing the condition of their trust on April 1, of that
16 year, the sums of money received from taxation and from other
17 sources, giving the name of the donor, how all moneys have been
18 expended and for what purpose, and such other statistics and
19 information in regard to the work of the health department as
20 they deem of general interest for fiscal years ending before
21 January 1, 2028.

22 (Source: P.A. 86-338.)

23 (70 ILCS 905/16 new)

24 Sec. 16. Government Reporting Enhancement and Transparency
25 Act.

1 (a) For fiscal years ending before January 1, 2028,
2 notwithstanding any other provision of law to the contrary,
3 the operations and fiscal activities of each public health
4 district shall be subject to the Governmental Account Audit
5 Act.

6 (b) For fiscal years beginning after December 31, 2027,
7 notwithstanding any other provision of law to the contrary,
8 the operations and fiscal activities of each public health
9 district shall be subject to the Government Reporting
10 Enhancement and Transparency Act.

11 Section 900-125. The Hospital District Law is amended by
12 changing Section 18 as follows:

13 (70 ILCS 910/18) (from Ch. 23, par. 1268)

14 Sec. 18. Government Reporting Enhancement and Transparency
15 Act.

16 (a) The Board shall provide for the proper and safe
17 keeping of its permanent records and for the recording of the
18 corporate action of the District. It shall keep a true and
19 accurate account of its receipts and an annual audit shall be
20 made of its books, records and accounts for fiscal years
21 ending before January 1, 2028. All officers and employees
22 authorized to receive or retain the custody of money or to sign
23 vouchers, checks, warrants or evidences of indebtedness
24 binding upon the District shall furnish surety bond for the

1 faithful performance of their duties and the faithful
2 accounting for all moneys that may come into their hands in an
3 amount to be fixed and in a form to be approved by the board.

4 (b) For fiscal years beginning after December 31, 2027,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of the District shall be
7 subject to the Government Reporting Enhancement and
8 Transparency Act.

9 (Source: Laws 1949, p. 361.)

10 Section 900-130. The Mosquito Abatement District Act is
11 amended by adding Section 9.3 as follows:

12 (70 ILCS 1005/9.3 new)

13 Sec. 9.3. Government Reporting Enhancement and
14 Transparency Act.

15 (a) For fiscal years ending before January 1, 2028,
16 notwithstanding any other provision of law to the contrary,
17 the operations and fiscal activities of each district shall be
18 subject to the Governmental Account Audit Act.

19 (b) For fiscal years beginning after December 31, 2027,
20 notwithstanding any other provision of law to the contrary,
21 the operations and fiscal activities of each district shall be
22 subject to the Government Reporting Enhancement and
23 Transparency Act.

1 Section 900-135. The Museum District Act is amended by
2 changing Section 20 as follows:

3 (70 ILCS 1105/20) (from Ch. 85, par. 6820)

4 Sec. 20. Fiscal year and appropriation ordinances.

5 (a) The board shall fix a fiscal year for the district. The
6 board shall, within or before the first quarter of each fiscal
7 year, adopt an annual appropriation ordinance appropriating
8 the sums of money that will be required to defray all necessary
9 expenses and liabilities of the district to be paid or
10 incurred during the fiscal year.

11 (b) The failure of the board to adopt an annual
12 appropriation ordinance or to otherwise comply with the
13 provisions of this Section shall not affect the validity of
14 any tax levy of the district. The annual appropriation
15 ordinance for any fiscal year need not be intended or required
16 to be in support of or in relation to any tax levy made during
17 that fiscal year.

18 (c) A district that determines to change its fiscal year
19 may adopt an appropriation ordinance for a transition period
20 of more or less than 12 months as may be necessary to effect
21 the change. Appropriations made for the transition period
22 shall end with the close of the transition period.

23 (d) For fiscal years ending before January 1, 2028,
24 notwithstanding any other provision of law to the contrary,
25 the operations and fiscal activities of the district shall be

1 subject to the Governmental Account Audit Act.

2 (e) For fiscal years beginning after December 31, 2027,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of the district shall be
5 subject to the Government Reporting Enhancement and
6 Transparency Act.

7 (Source: P.A. 86-477.)

8 Section 900-140. The Park District Code is amended by
9 changing Sections 9-1d, 9.1-5, 9.2-5, and 9.3-5 and by adding
10 Sections 2-29 and 8-58 as follows:

11 (70 ILCS 1205/2-29 new)

12 Sec. 2-29. Government Reporting Enhancement and
13 Transparency Act.

14 (a) For fiscal years ending before January 1, 2028,
15 notwithstanding any other provision of law to the contrary,
16 the operations and fiscal activities of each district shall be
17 subject to the Governmental Account Audit Act.

18 (b) For fiscal years beginning after December 31, 2027,
19 notwithstanding any other provision of law to the contrary,
20 the operations and fiscal activities of each district shall be
21 subject to the Government Reporting Enhancement and
22 Transparency Act.

23 (70 ILCS 1205/8-58 new)

1 Sec. 8-58. Government Reporting Enhancement and
2 Transparency Act.

3 (a) For fiscal years ending before January 1, 2028,
4 notwithstanding any other provision of law to the contrary,
5 the operations and fiscal activities of the River Valley
6 Special Recreation Association shall be subject to the
7 Governmental Account Audit Act.

8 (b) For fiscal years beginning after December 31, 2027,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of the River Valley
11 Special Recreation Association shall be subject to the
12 Government Reporting Enhancement and Transparency Act.

13 (70 ILCS 1205/9-1d) (from Ch. 105, par. 9-1d)

14 Sec. 9-1d. Each park district which issues bonds and
15 constructs a swimming pool, or an artificial ice skating rink,
16 under Section 9-1 hereof shall charge for the use thereof at a
17 rate which at all times is sufficient to pay maintenance and
18 operation cost, depreciation, and the principal and interest
19 on the bonds. Such district may make, enact, and enforce all
20 needful rules and regulations for the construction,
21 acquisition, improvement, extension, management, maintenance,
22 care and protection of its swimming pool, or its artificial
23 ice skating rink, and for the use thereof. Charges or rates for
24 the use of the swimming pool, or the artificial ice skating
25 rink, shall be such as the board may from time to time

1 determine.

2 While any bond issued under Section 9-1 hereof is
3 outstanding, such district is required to maintain and operate
4 its swimming pool, or its artificial ice skating rink, as long
5 as it can do so, out of the revenue derived from the operation
6 thereof. It shall not sell, loan, mortgage, or in any other
7 manner dispose of the swimming pool, or the artificial ice
8 skating rink, until all of the bonds so issued have been paid
9 in full, both principal and interest, or until provision has
10 been made for the payment of all of the bonds and interest
11 thereon in full. Nothing in this paragraph shall, however,
12 prohibit any park district from leasing any such swimming pool
13 or artificial ice skating rink to any municipality, school
14 district, or other unit of local government, or from entering
15 into any other agreement with any municipality, school
16 district, or other unit of local government by which lease or
17 other agreement such swimming pool or artificial ice skating
18 rink may be operated and/or used in whole or in part by or for
19 such municipality, school district or other unit of local
20 government, where such lease or other agreement is not
21 prohibited by the terms of such revenue bonds or the ordinance
22 of the park district authorizing them and where the revenues
23 of the park district derived from such lease or other
24 agreement are deposited in the fund required by Section 9-1c
25 hereof in connection with such revenue bonds.

26 Such a park district shall install and maintain a proper

1 system of accounts, showing the amount of revenue received
2 from the operation of its swimming pool, or its artificial ice
3 skating rink. For fiscal years ending before January 1, 2028,
4 at ~~A~~ least once each year, the district shall have the
5 accounts properly audited. A report of this audit shall be
6 open for public inspection at all times.

7 (Source: P.A. 79-356.)

8 (70 ILCS 1205/9.1-5) (from Ch. 105, par. 9.1-5)

9 Sec. 9.1-5. Each park district which issues bonds and
10 acquires or constructs, or extends or improves a golf course
11 and facilities shall charge for the use thereof at a rate which
12 at all times is sufficient to pay maintenance and operation
13 costs, depreciation, and the principal and interest on the
14 bonds. Such district may make, enact, and enforce all needful
15 rules and regulations for the construction, acquisition,
16 improvement, extension, management, maintenance, care and
17 protection of its golf course and for the use thereof. Charges
18 or rates for the use of the golf course or courses shall be
19 such as the board may from time to time determine.

20 While any bond issued under Section 9.1-1 of this Article
21 is outstanding such district is required to maintain and
22 operate its golf course or courses, as long as it can do so,
23 out of the revenue derived from the operation thereof. It
24 shall not sell, lease, loan, mortgage, or in any other manner
25 dispose of the golf course or courses until all of the bonds so

1 issued have been paid in full, both principal and interest, or
2 until provision has been made for the payment of all of the
3 bonds and interest thereon in full. Nothing in this Section
4 prohibits any park district from leasing any such golf course
5 and facilities to any school district, municipality, or other
6 unit of local government, or from entering into any other
7 agreement with any school district, municipality, or other
8 unit of local government by which lease or other agreement
9 such golf course and facilities may be operated or used in
10 whole or in part by or for such school district, municipality,
11 or other unit of local government, where such lease or other
12 agreement is not prohibited by the terms of such revenue bonds
13 or the ordinance of the park district authorizing them and
14 where the revenues of the park district derived from such
15 lease or other agreement are deposited in the fund required by
16 Section 9.1-4 of this Act in connection with such revenue
17 bonds.

18 Such a park district shall install and maintain a proper
19 system of accounts, showing the amount of revenue received
20 from the operation of its golf course. For fiscal years ending
21 before January 1, 2028, at ~~A+~~ least once each year, the
22 district shall have the accounts properly audited. A report of
23 this audit shall be open for public inspection at all times.

24 (Source: P.A. 79-1423.)

1 Sec. 9.2-5. Each park district which issues bonds and
2 acquires or constructs or extends or improves indoor or
3 outdoor tennis courts, handball, racquetball, or squash
4 courts, or zoos and facilities shall charge for the use
5 thereof at a rate which at all times is sufficient to pay
6 maintenance and operation costs, depreciation, and the
7 principal and interest on the bonds. Such district may make,
8 enact and enforce all needful rules and regulations for the
9 construction, acquisition, improvement, extension,
10 management, maintenance, care and protection of its courts or
11 zoo and for the use thereof. Charges or rates for the use of
12 the courts or zoo facilities shall be such as the board may
13 from time to time determine.

14 While any bond issued under Section 9.2-1 of this Article
15 is outstanding such district is required to maintain and
16 operate its tennis, handball, racquetball, or squash courts or
17 zoo facilities as long as it can do so, out of the revenue
18 derived from the operation thereof. It shall not sell, lease,
19 loan, mortgage or in any other manner dispose of the courts or
20 zoo facilities until all of the bonds so issued have been paid
21 in full, both principal and interest, or until provision has
22 been made for the payment of all the bonds and interest thereon
23 in full. Nothing in this Section prohibits any park district
24 from leasing any such indoor or outdoor tennis courts,
25 handball, racquetball, or squash courts, or zoos and
26 facilities to any school district, municipality, or other unit

1 of local government or from entering into any other agreement
2 with any school district, municipality, or other unit of local
3 government by which lease or other agreement such indoor or
4 outdoor tennis courts, handball, racquetball, or squash
5 courts, or zoos and facilities may be operated or used in whole
6 or in part by or for such school district, municipality, or
7 other unit of local government, where such lease or other
8 agreement is not prohibited by the terms of such revenue bonds
9 or the ordinance of the park district authorizing them and
10 where the revenues of the park district derived from such
11 lease or other agreement are deposited in the fund required by
12 Section 9.2-4 of this Act in connection with such revenue
13 bonds.

14 Such a park district shall install and maintain a proper
15 system of accounts, showing the amount of revenue received
16 from the operation of its tennis, handball, racquetball, or
17 squash courts or zoo. For fiscal years ending before January
18 1, 2028, at ~~At~~ least once each year, the district shall have
19 the accounts properly audited. A report of this audit shall be
20 open for public inspection at all times.

21 (Source: P.A. 79-1423.)

22 (70 ILCS 1205/9.3-5) (from Ch. 105, par. 9.3-5)

23 Sec. 9.3-5. Each park district which issues bonds and
24 acquires or constructs, extends or improves indoor or outdoor
25 recreational facilities under the provisions of this Article

1 shall charge for the use thereof at a rate which at all times
2 is sufficient to pay maintenance and operation costs,
3 depreciation, and the principal and interest on the bonds.
4 Such district may make, enact and enforce all needful rules
5 and regulations for the construction, acquisition,
6 improvements, extension, management, maintenance, care and
7 protection of the facility and for the use thereof. Charges or
8 rates for the use of the facility shall be such as the board
9 may from time to time determine.

10 While any bond issued under Section 9.3-1 is outstanding
11 such district is required to maintain and operate the facility
12 as long as it can do so, out of the revenue derived from the
13 operation thereof. It shall not sell, lease, loan, mortgage or
14 in any other manner dispose of the facility or facilities
15 until all of the bonds so issued have been paid in full, both
16 principal and interest, or until provision has been made for
17 the payment of all of the bonds and interest thereon in full.

18 Such park district shall install and maintain a proper
19 system of accounts, showing the amount of revenue received
20 from the operation of the facility. For fiscal years ending
21 before January 1, 2028, at ~~At~~ least once each year, the
22 district shall have the accounts properly audited. A report of
23 this audit shall be open for public inspection at all times.

24 (Source: P.A. 78-1256.)

25 Section 900-145. The Chicago Park District Act is amended

1 by changing Section 26.10-3 as follows:

2 (70 ILCS 1505/26.10-3) (from Ch. 105, par. 333.23u-3)

3 Sec. 26.10-3. Government Reporting Enhancement and
4 Transparency Act.

5 (a) For fiscal years ending before January 1, 2028, as ~~As~~
6 soon after the end of each fiscal year as may be expedient, the
7 commissioners shall cause to be prepared and printed a
8 complete and detailed report and financial statement of the
9 district's operations and of the district's assets and
10 liabilities. A reasonably sufficient number of copies of such
11 report shall be delivered to the appropriate committee of the
12 Chicago City Council.

13 (b) For fiscal years beginning after December 31, 2027,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of the district shall be
16 subject to the Government Reporting Enhancement and
17 Transparency Act.

18 (Source: P.A. 85-1411.)

19 Section 900-150. The Metro-East Park and Recreation
20 District Act is amended by changing Section 45 as follows:

21 (70 ILCS 1605/45)

22 Sec. 45. Report.

23 (a) For fiscal years ending before January 1, 2028, the

1 ~~The~~ board shall, by the end of the District's fiscal year,
2 submit a financial report to the State Comptroller.

3 (b) For fiscal years ending before January 1, 2028,
4 notwithstanding any other provision of law to the contrary,
5 the operations and fiscal activities of the district shall be
6 subject to the Governmental Account Audit Act.

7 (c) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of the district shall be
10 subject to the Government Reporting Enhancement and
11 Transparency Act.

12 (Source: P.A. 91-103, eff. 7-13-99.)

13 Section 900-155. The Alexander-Cairo Port District Act is
14 amended by changing Section 140 as follows:

15 (70 ILCS 1801/140)

16 Sec. 140. Report and financial statement.

17 (a) For fiscal years ending before January 1, 2028, within
18 ~~Within~~ 60 days after the end of each fiscal year, the Board
19 shall cause to be prepared and printed a complete and detailed
20 report and financial statement of the operations and assets
21 and liabilities of the Port District. A reasonably sufficient
22 number of copies of the report shall be printed for
23 distribution to persons interested, upon request, and a copy
24 thereof shall be filed with the Governor and the county clerk

1 and the presiding officer of the County Board of Alexander
2 County. A copy of the report shall be addressed to and mailed
3 to the corporate authorities of each municipality within the
4 area of the District.

5 (b) For fiscal years beginning after December 31, 2027,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of the district shall be
8 subject to the Government Reporting Enhancement and
9 Transparency Act.

10 (Source: P.A. 96-1015, eff. 7-8-10.)

11 Section 900-160. The Havana Regional Port District Act is
12 amended by changing Section 33 as follows:

13 (70 ILCS 1805/33) (from Ch. 19, par. 633)

14 Sec. 33. Government Reporting Enhancement and Transparency
15 Act.

16 (a) For fiscal years ending before January 1, 2028, as ~~As~~
17 soon after the end of each fiscal year as may be expedient, the
18 Board shall cause to be prepared and printed a complete and
19 detailed report and financial statement of the Port District
20 operations and of its assets and liabilities and a copy
21 thereof shall be filed with the Governor, the county clerk of
22 each county which is partially or wholly within the Port
23 District, and a copy mailed to the Mayor and City Council or
24 President and Board of Trustees of each municipality within

1 the Port District.

2 (b) For fiscal years beginning after December 31, 2027,
3 notwithstanding any other provision of law to the contrary,
4 the operations and fiscal activities of the district shall be
5 subject to the Government Reporting Enhancement and
6 Transparency Act.

7 (Source: Laws 1967, p. 3589.)

8 Section 900-170. The Heart of Illinois Regional Port
9 District Act is amended by changing Section 150 as follows:

10 (70 ILCS 1807/150)

11 Sec. 150. Report and financial statement.

12 (a) For fiscal years ending before January 1, 2028, as ~~As~~
13 soon after the end of each fiscal year as may be expedient, the
14 Board shall prepare and print a complete and detailed report
15 and financial statement of its operations and of its assets
16 and liabilities. A reasonably sufficient number of copies of
17 the report shall be printed for distribution to persons
18 interested, upon request, and a copy of the report shall be
19 filed with the Governor and the county clerk of each county
20 that is within the area of the district. A copy of the report
21 shall be addressed to and mailed to the mayor and city council
22 or president and board of trustees of each municipality within
23 the area of the district.

24 (b) For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of the district shall be
3 subject to the Government Reporting Enhancement and
4 Transparency Act.

5 (Source: P.A. 93-262, eff. 7-22-03.)

6 Section 900-175. The Illinois International Port District
7 Act is amended by changing Section 22 as follows:

8 (70 ILCS 1810/22) (from Ch. 19, par. 173)

9 Sec. 22. Government Reporting Enhancement and Transparency
10 Act.

11 (a) For fiscal years ending before January 1, 2028, as ~~As~~
12 soon after the end of each fiscal year as may be expedient, the
13 Board shall cause to be prepared and printed a complete and
14 detailed report and financial statement of its operations and
15 of its assets and liabilities. A reasonably sufficient number
16 of copies of such report shall be printed for distribution to
17 persons interested, upon request, and a copy thereof shall be
18 filed with the Governor and the county clerk of each county
19 which is partially or wholly within the area of operation of
20 the District. A copy of such report shall be addressed to and
21 mailed to the Mayor and city council or president and board of
22 trustees of each municipality within the area of the District.

23 (b) For fiscal years beginning after December 31, 2027,
24 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of the District shall be
2 subject to the Government Reporting Enhancement and
3 Transparency Act.

4 (Source: Laws 1951, p. 256.)

5 Section 900-180. The Illinois Valley Regional Port
6 District Act is amended by changing Section 43 as follows:

7 (70 ILCS 1815/43) (from Ch. 19, par. 843)

8 Sec. 43. Government Reporting Enhancement and Transparency
9 Act.

10 (a) For fiscal years ending before January 1, 2028, as ~~As~~
11 soon after the end of each fiscal year as may be expedient, the
12 Board shall cause to be prepared and printed a complete and
13 detailed report and financial statement of the Port District
14 operations and of its assets and liabilities. A reasonably
15 sufficient number of copies of such report shall be printed
16 for distribution to persons interested, upon request, and a
17 copy thereof shall be filed with the Governor, and the county
18 clerk of each county which is partially or wholly within the
19 Port District. A copy of such report shall be addressed and
20 mailed to the corporate authorities of each municipality
21 within the Port District.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of the District shall be

1 subject to the Government Reporting Enhancement and
2 Transparency Act.

3 (Source: P.A. 77-1799.)

4 Section 900-185. The Illinois Waterway Ports Commission
5 Act is amended by adding Section 20 as follows:

6 (70 ILCS 1816/20 new)

7 Sec. 20. Government Reporting Enhancement and Transparency
8 Act.

9 (a) For fiscal years ending before January 1, 2028,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of the Commission shall
12 be subject to the Governmental Account Audit Act.

13 (b) For fiscal years beginning after December 31, 2027,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of the Commission shall
16 be subject to the Government Reporting Enhancement and
17 Transparency Act.

18 Section 900-190. The Jackson-Union Counties Regional Port
19 District Act is amended by changing Section 25 as follows:

20 (70 ILCS 1820/25) (from Ch. 19, par. 875)

21 Sec. 25. Government Reporting Enhancement and Transparency
22 Act.

1 (a) For fiscal years ending before January 1, 2028, within
2 ~~Within~~ 60 days after the end of each fiscal year, the Board
3 shall cause to be prepared and printed a complete and detailed
4 report and financial statement of the operations and assets
5 and liabilities of the Port District. A reasonably sufficient
6 number of copies of such report shall be printed for
7 distribution to persons interested, upon request, and a copy
8 thereof shall be filed with the Governor and the county clerks
9 and the presiding officer of the county boards of Jackson and
10 Union counties. A copy of such report shall be addressed to and
11 mailed to the corporate authorities of each municipality
12 within the area of the District.

13 (b) For fiscal years beginning after December 31, 2027,
14 notwithstanding any other provision of law to the contrary,
15 the operations and fiscal activities of the Port District
16 shall be subject to the Government Reporting Enhancement and
17 Transparency Act.

18 (Source: P.A. 79-1475.)

19 Section 900-195. The Joliet Regional Port District Act is
20 amended by changing Section 24 as follows:

21 (70 ILCS 1825/24) (from Ch. 19, par. 274)

22 Sec. 24. Government Reporting Enhancement and Transparency
23 Act.

24 (a) For fiscal years ending before January 1, 2028, within

1 ~~Within~~ 60 days after the end of each fiscal year, the Board
2 shall cause to be prepared and printed a complete and detailed
3 report and financial statement of the operations and assets
4 and liabilities of the Port District. A reasonably sufficient
5 number of copies of such report shall be printed for
6 distribution to persons interested, upon request, and a copy
7 thereof shall be filed with the Governor and the county clerk
8 and the presiding officer of the county board of Will County. A
9 copy of such report shall be addressed to and mailed to the
10 Mayor and city council or president and board of trustees of
11 each municipality within the area of the District.

12 (b) For fiscal years beginning after December 31, 2027,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of the Port District
15 shall be subject to the Government Reporting Enhancement and
16 Transparency Act.

17 (Source: Laws 1957, p. 1302.)

18 Section 900-200. The Kaskaskia Regional Port District Act
19 is amended by changing Section 44 as follows:

20 (70 ILCS 1830/44) (from Ch. 19, par. 544)

21 Sec. 44. Government Reporting Enhancement and Transparency
22 Act.

23 (a) For fiscal years ending before January 1, 2028, as ~~As~~
24 soon after the end of each fiscal year as may be expedient, the

1 Board shall cause to be prepared and printed a complete and
2 detailed report and financial statement of the Port District
3 operations and of its assets and liabilities. A reasonably
4 sufficient number of copies of such report shall be printed
5 for distribution to persons interested, upon request, and a
6 copy thereof shall be filed with the Governor, and the county
7 clerk of each county which is partially or wholly within the
8 Port District. A copy of such report shall be addressed and
9 mailed to the Mayor and City Council of President and Board of
10 Trustees of each municipality within the Port District.

11 (b) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of the Port District
14 shall be subject to the Government Reporting Enhancement and
15 Transparency Act.

16 (Source: Laws 1965, p. 1013.)

17 Section 900-205. The Massac-Metropolis Port District Act
18 is amended by changing Section 140 as follows:

19 (70 ILCS 1831/140)

20 Sec. 140. Report and financial statement.

21 (a) For fiscal years ending before January 1, 2028, within
22 ~~Within~~ 60 days after the end of each fiscal year, the Board
23 shall cause to be prepared and printed a complete and detailed
24 report and financial statement of the operations and assets

1 and liabilities of the Port District. A reasonably sufficient
2 number of copies of such report shall be printed for
3 distribution to persons interested, upon request, and a copy
4 thereof shall be filed with the Governor and the county clerk
5 and the presiding officer of the county board of Massac
6 County. A copy of such report shall be addressed to and mailed
7 to the corporate authorities of each municipality within the
8 area of the District.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of the Port District
12 shall be subject to the Government Reporting Enhancement and
13 Transparency Act.

14 (Source: P.A. 96-838, eff. 12-16-09.)

15 Section 900-210. The Mid-America Intermodal Authority Port
16 District Act is amended by changing Section 150 as follows:

17 (70 ILCS 1832/150)

18 Sec. 150. Report and financial statement.

19 (a) For fiscal years ending before January 1, 2028, as ~~As~~
20 soon after the end of each fiscal year as may be expedient, the
21 Board shall prepare and print a complete and detailed report
22 and financial statement of its operations and of its assets
23 and liabilities. A reasonably sufficient number of copies of
24 the report shall be printed for distribution to persons

1 interested, upon request, and a copy of the report shall be
2 filed with the Governor and the county clerk of each county
3 that is within the area of the district. A copy of the report
4 shall be addressed to and mailed to the mayor and city council
5 or president and board of trustees of each municipality within
6 the area of the district.

7 (b) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of the District shall be
10 subject to the Government Reporting Enhancement and
11 Transparency Act.

12 (Source: P.A. 90-636, eff. 7-24-98.)

13 Section 900-215. The Ottawa Port District Act is amended
14 by changing Section 140 as follows:

15 (70 ILCS 1837/140)

16 Sec. 140. Report and financial statement.

17 (a) For fiscal years ending before January 1, 2028, within
18 ~~Within~~ 60 days after the end of each fiscal year, the Board
19 shall prepare and print a complete and detailed report and
20 financial statement of the operations, assets, and liabilities
21 of the District. A reasonably sufficient number of copies of
22 the report shall be printed for distribution to persons
23 interested, upon request, and a copy of the report shall be
24 filed with the Governor, the county clerk, and the presiding

1 officer of the county board of LaSalle County. A copy of the
2 report shall be mailed to the corporate authorities of each
3 municipality located within the District.

4 (b) For fiscal years beginning after December 31, 2027,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of the District shall be
7 subject to the Government Reporting Enhancement and
8 Transparency Act.

9 (Source: P.A. 96-1522, eff. 2-14-11.)

10 Section 900-220. The Rock Island Regional Port District
11 Act is amended by changing Section 110 as follows:

12 (70 ILCS 1842/110)

13 Sec. 110. Report and financial statement.

14 (a) For fiscal years ending before January 1, 2028, within
15 ~~Within~~ 60 days after the end of a fiscal year, a participating
16 municipality's city council shall have prepared by a certified
17 public accountant a complete and detailed report and financial
18 statement of the operations and assets and liabilities of the
19 Port District within the municipality's corporate limits.
20 Copies of the report shall be prepared for distribution to
21 persons interested, upon request, and a copy of the report and
22 financial statement shall be filed with the Governor and with
23 the Rock Island County Clerk.

24 (b) For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of the District shall be
3 subject to the Government Reporting Enhancement and
4 Transparency Act.

5 (Source: P.A. 103-242, eff. 1-1-24.)

6 Section 900-225. The Seneca Regional Port District Act is
7 amended by changing Section 25 as follows:

8 (70 ILCS 1845/25) (from Ch. 19, par. 375)

9 Sec. 25. Government Reporting Enhancement and Transparency
10 Act.

11 (a) For fiscal years ending before January 1, 2028, within
12 ~~within~~ 60 days after the end of each fiscal year, the Board
13 shall cause to be prepared and printed a complete and detailed
14 report and financial statement of the operations and assets
15 and liabilities of the Port District. A reasonably sufficient
16 number of copies of such report shall be printed for
17 distribution to persons interested, upon request, and a copy
18 thereof shall be filed with the Governor and the county clerks
19 and the presiding officer of the county boards of La Salle and
20 Grundy counties. A copy of such report shall be addressed to
21 and mailed to the corporate authorities of each municipality
22 within the area of the District.

23 (b) For fiscal years beginning after December 31, 2027,
24 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of the District shall be
2 subject to the Government Reporting Enhancement and
3 Transparency Act.

4 (Source: Laws 1961, p. 2957.)

5 Section 900-230. The Shawneetown Regional Port District
6 Act is amended by changing Section 25 as follows:

7 (70 ILCS 1850/25) (from Ch. 19, par. 425)

8 Sec. 25. Government Reporting Enhancement and Transparency
9 Act.

10 (a) For fiscal years ending before January 1, 2028, within
11 ~~Within~~ 60 days after the end of each fiscal year, the Board
12 shall cause to be prepared and printed a complete and detailed
13 report and financial statement of the operations and assets
14 and liabilities of the Port District. A reasonably sufficient
15 number of copies of such report shall be printed for
16 distribution to persons interested, upon request, and a copy
17 thereof shall be filed with the Governor and the county clerks
18 and the presiding officer of the county boards of Gallatin and
19 Hardin counties. A copy of such report shall be addressed to
20 and mailed to the corporate authorities of each municipality
21 within the area of the District.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of the District shall be

1 subject to the Government Reporting Enhancement and
2 Transparency Act.

3 (Source: Laws 1961, p. 2975.)

4 Section 900-235. The America's Central Port District Act
5 is amended by changing Section 25 as follows:

6 (70 ILCS 1860/25) (from Ch. 19, par. 308)

7 Sec. 25. Government Reporting Enhancement and Transparency
8 Act.

9 (a) For fiscal years ending before January 1, 2028, within
10 ~~within~~ 9 months after the end of each fiscal year, the Board
11 shall cause an independent auditor to prepare and print a
12 complete and detailed report and financial statement of the
13 operations and assets and liabilities of the Port District. A
14 reasonably sufficient number of copies of such report shall be
15 printed for distribution to persons interested, upon request,
16 and a copy of the report shall be filed with the Governor and
17 the county clerks of Madison and Jersey Counties. A copy of
18 such report or a summary of the report shall be addressed and
19 submitted to the Mayor or ranking official of each
20 municipality within the area of the District.

21 (b) For fiscal years beginning after December 31, 2027,
22 notwithstanding any other provision of law to the contrary,
23 the operations and fiscal activities of the Port District
24 shall be subject to the Government Reporting Enhancement and

1 Transparency Act.

2 (Source: P.A. 104-206, eff. 1-1-26.)

3 Section 900-240. The Upper Mississippi River International
4 Port District Act is amended by changing Section 31 as
5 follows:

6 (70 ILCS 1863/31)

7 Sec. 31. Financial statement.

8 (a) For fiscal years ending before January 1, 2028, within
9 ~~Within~~ 60 days after the end of each fiscal year, the Board
10 shall prepare and print a complete and detailed report and
11 financial statement of the operations and assets and
12 liabilities of the Port District. A reasonably sufficient
13 number of copies of such report shall be printed for
14 distribution to persons interested, upon request, and a copy
15 shall be filed with the Governor and the County Clerk and the
16 County Board Chair of Jo Daviess and Carroll Counties.

17 (b) For fiscal years beginning after December 31, 2027,
18 notwithstanding any other provision of law to the contrary,
19 the operations and fiscal activities of the Port District
20 shall be subject to the Government Reporting Enhancement and
21 Transparency Act.

22 (Source: P.A. 96-636, eff. 8-24-09.)

23 Section 900-245. The Waukegan Port District Act is amended

1 by changing Section 25 as follows:

2 (70 ILCS 1865/25) (from Ch. 19, par. 203)

3 Sec. 25. Government Reporting Enhancement and Transparency
4 Act.

5 (a) For fiscal years ending before January 1, 2028, within
6 ~~within~~ 60 days after the end of each fiscal year, the Board
7 shall cause to be prepared and printed a complete and detailed
8 report and financial statement of the operations and assets
9 and liabilities of the Port District. A reasonably sufficient
10 number of copies of such report shall be printed for
11 distribution to persons interested, upon request, and a copy
12 thereof shall be filed with the Governor and the county clerk
13 and the presiding officer of the county board of each county
14 which is partially or wholly within the area of operation of
15 the District. A copy of such report shall be addressed to and
16 mailed to the Mayor and city council or president and board of
17 trustees of each municipality within the area of the District.

18 (b) For fiscal years beginning after December 31, 2027,
19 notwithstanding any other provision of law to the contrary,
20 the operations and fiscal activities of the Port District
21 shall be subject to the Government Reporting Enhancement and
22 Transparency Act.

23 (Source: Laws 1955, p. 657.)

24 Section 900-250. The Emergency Services Districts Act is

1 amended by adding Section 16 as follows:

2 (70 ILCS 2005/16 new)

3 Sec. 16. Government Reporting Enhancement and Transparency
4 Act.

5 (a) For fiscal years ending before January 1, 2028,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of each emergency
8 services district shall be subject to the Governmental Account
9 Audit Act.

10 (b) For fiscal years beginning after December 31, 2027,
11 notwithstanding any other provision of law to the contrary,
12 the operations and fiscal activities of each emergency
13 services district shall be subject to the Government Reporting
14 Enhancement and Transparency Act.

15 Section 900-255. The River Conservancy Districts Act is
16 amended by adding Section 24.5 as follows:

17 (70 ILCS 2105/24.5 new)

18 Sec. 24.5. Government Reporting Enhancement and
19 Transparency Act. For fiscal years beginning after December
20 31, 2027, notwithstanding any other provision of law to the
21 contrary, the operations and fiscal activities of any
22 conservancy district organized under this Act created under
23 this Act shall be subject to the Government Reporting

1 Enhancement and Transparency Act.

2 Section 900-260. The Sanitary District Act of 1907 is
3 amended by changing Sections 26.1 and 27 as follows:

4 (70 ILCS 2205/26.1) (from Ch. 42, par. 272.1)

5 Sec. 26.1. The board of trustees, its clerk and treasurer,
6 prior to the 15th day of each month for fiscal years ending
7 before January 1, 2028, shall submit to the circuit court in
8 which such district was organized a verified statement showing
9 for the preceding month a listing of all persons employed by
10 the district and the total amount of money paid to each person
11 for services performed for the district during the preceding
12 month, including salary, wages, commissions, expenses or other
13 emolument.

14 (Source: P.A. 77-1299.)

15 (70 ILCS 2205/27) (from Ch. 42, par. 273)

16 Sec. 27. Government Reporting Enhancement and Transparency
17 Act.

18 (a) Said board, its clerk and treasurer, shall submit to
19 the circuit court of the county in which said district is
20 organized, annually for fiscal years ending before January 1,
21 2028, between the first and tenth days of April, or oftener, if
22 required by said court, verified reports, showing all moneys
23 received and the manner in which the same may have been

1 expended. Three weeks' notice of the filing of such report
2 shall be given by publication in like manner as provided in
3 section 2 of this act, and any person interested may appear and
4 object to the approval of the same, in whole or in part, and
5 the court shall make such orders in reference thereto as shall
6 be just.

7 (b) For fiscal years ending before January 1, 2028,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of each sanitary district
10 shall be subject to the Governmental Account Audit Act.

11 (c) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of each sanitary district
14 shall be subject to the Government Reporting Enhancement and
15 Transparency Act.

16 (Source: Laws 1967, p. 3815.)

17 Section 900-265. The North Shore Water Reclamation
18 District Act is amended by changing Section 11 and by adding
19 Section 5.1 as follows:

20 (70 ILCS 2305/5.1 new)

21 Sec. 5.1. Government Reporting Enhancement and
22 Transparency Act.

23 (a) For fiscal years ending before January 1, 2028,
24 notwithstanding any other provision of law to the contrary,

1 the operations and fiscal activities of each district shall be
2 subject to the Governmental Account Audit Act.

3 (b) For fiscal years beginning after December 31, 2027,
4 notwithstanding any other provision of law to the contrary,
5 the operations and fiscal activities of each district shall be
6 subject to the Government Reporting Enhancement and
7 Transparency Act.

8 (70 ILCS 2305/11) (from Ch. 42, par. 287)

9 Sec. 11. Except as otherwise provided in this Section, all
10 contracts for purchases or sales by the municipality, the
11 expense of which will exceed the mandatory competitive bid
12 threshold, shall be let to the lowest responsible bidder
13 therefor upon not less than 14 days' public notice of the terms
14 and conditions upon which the contract is to be let, having
15 been given by publication in a newspaper of general
16 circulation published in the district, and the board may
17 reject any and all bids and readvertise. In determining the
18 lowest responsible bidder, the board shall take into
19 consideration the qualities and serviceability of the articles
20 supplied, their conformity with specifications, their
21 suitability to the requirements of the district, the
22 availability of support services, the uniqueness of the
23 service, materials, equipment, or supplies as it applies to
24 network integrated computer systems, the compatibility of the
25 service, materials, equipment or supplies with existing

1 equipment, and the delivery terms. Contracts for services in
2 excess of the mandatory competitive bid threshold may, subject
3 to the provisions of this Section, be let by competitive
4 bidding at the discretion of the district board of trustees.
5 All contracts for purchases or sales that will not exceed the
6 mandatory competitive bid threshold may be made in the open
7 market without publication in a newspaper as above provided,
8 but whenever practical shall be based on at least 3
9 competitive bids. For purposes of this Section, the "mandatory
10 competitive bid threshold" is a dollar amount equal to 0.1% of
11 the total general fixed assets of the district as ~~reported in~~
12 ~~the most recent required audit report~~. In no event, however,
13 shall the mandatory competitive bid threshold dollar amount be
14 less than \$10,000, nor more than \$40,000.

15 Cash, a cashier's check, a certified check, or a bid bond
16 with adequate surety approved by the board of trustees as a
17 deposit of good faith, in a reasonable amount, but not in
18 excess of 10% of the contract amount, may be required of each
19 bidder by the district on all bids involving amounts in excess
20 of the mandatory competitive bid threshold and, if so
21 required, the advertisement for bids shall so specify.

22 Contracts which by their nature are not adapted to award
23 by competitive bidding, including, without limitation,
24 contracts for the services of individuals, groups or firms
25 possessing a high degree of professional skill where the
26 ability or fitness of the individual or organization plays an

1 important part, contracts for financial management services
2 undertaken pursuant to "An Act relating to certain investments
3 of public funds by public agencies", approved July 23, 1943,
4 as now or hereafter amended, contracts for the purchase or
5 sale of utilities, contracts for commodities including supply
6 contracts for natural gas and electricity, contracts for
7 materials economically procurable only from a single source of
8 supply, contracts for services, supplies, materials, parts, or
9 equipment which are available only from a single source or
10 contracts for maintenance, repairs, OEM supplies, or OEM parts
11 from the manufacturer or from a source authorized by the
12 manufacturer, contracts for the use, purchase, delivery,
13 movement, or installation of data processing equipment,
14 software, or services and telecommunications and interconnect
15 equipment, software, or services, contracts for duplicating
16 machines and supplies, contracts for goods or services
17 procured from another governmental agency, purchases of
18 equipment previously owned by an entity other than the
19 district itself, purchases of used equipment, purchases at
20 auction or similar transactions which by their very nature are
21 not suitable to competitive bids, and leases of real property
22 where the sanitary district is the lessee shall not be subject
23 to the competitive bidding requirements of this Section.

24 The District may use a design-build procurement method for
25 any public project which shall not be subject to the
26 competitive bidding requirements of this Section provided the

1 Board of Trustees approves the contract for the public project
2 by a vote of 4 of the 5 trustees. For the purposes of this
3 Section, "design-build" means a delivery system that provides
4 responsibility within a single contract for the furnishing of
5 architecture, engineering, land surveying and related services
6 as required, and the labor, materials, equipment, and other
7 construction services for the project.

8 In the case of an emergency affecting the public health or
9 safety so declared by the Board of Trustees of the
10 municipality at a meeting thereof duly convened, which
11 declaration shall require the affirmative vote of four of the
12 five Trustees, and shall set forth the nature of the danger to
13 the public health or safety, contracts totaling not more than
14 the emergency contract cap may be let to the extent necessary
15 to resolve such emergency without public advertisement or
16 competitive bidding. For purposes of this Section, the dollar
17 amount of an emergency contract shall not be less than
18 \$40,000, nor more than \$500,000. The Resolution or Ordinance
19 in which such declaration is embodied shall fix the date upon
20 which such emergency shall terminate which date may be
21 extended or abridged by the Board of Trustees as in their
22 judgment the circumstances require. A full written account of
23 any such emergency, together with a requisition for the
24 materials, supplies, labor or equipment required therefor
25 shall be submitted immediately upon completion and shall be
26 open to public inspection for a period of at least one year

1 subsequent to the date of such emergency purchase.

2 To address operating emergencies not affecting the public
3 health or safety, the Board of Trustees shall authorize, in
4 writing, officials or employees of the sanitary district to
5 purchase in the open market and without advertisement any
6 supplies, materials, equipment, or services for immediate
7 delivery to meet the bona fide operating emergency, without
8 filing a requisition or estimate therefor, in an amount not in
9 excess of \$100,000; provided that the Board of Trustees must
10 be notified of the operating emergency. A full, written
11 account of each operating emergency and a requisition for the
12 materials, supplies, equipment, and services required to meet
13 the operating emergency must be immediately submitted by the
14 officials or employees authorized to make purchases to the
15 Board of Trustees. The account must be available for public
16 inspection for a period of at least one year after the date of
17 the operating emergency purchase. The exercise of authority
18 with respect to purchases for a bona fide operating emergency
19 is not dependent on a declaration of an operating emergency by
20 the Board of Trustees.

21 The competitive bidding requirements of this Section do
22 not apply to contracts, including contracts for both materials
23 and services incidental thereto, for the repair or replacement
24 of a sanitary district's treatment plant, sewers, equipment,
25 or facilities damaged or destroyed as the result of a sudden or
26 unexpected occurrence, including, but not limited to, a flood,

1 fire, tornado, earthquake, storm, or other natural or man-made
2 disaster, if the board of trustees determines in writing that
3 the awarding of those contracts without competitive bidding is
4 reasonably necessary for the sanitary district to maintain
5 compliance with a permit issued under the National Pollution
6 Discharge Elimination System (NPDES) or any successor system
7 or with any outstanding order relating to that compliance
8 issued by the United States Environmental Protection Agency,
9 the Illinois Environmental Protection Agency, or the Illinois
10 Pollution Control Board. The authority to issue contracts
11 without competitive bidding pursuant to this paragraph expires
12 6 months after the date of the writing determining that the
13 awarding of contracts without competitive bidding is
14 reasonably necessary.

15 No Trustee shall be interested, directly or indirectly, in
16 any contract, work or business of the municipality, or in the
17 sale of any article, whenever the expense, price or
18 consideration of the contract work, business or sale is paid
19 either from the treasury or by any assessment levied by any
20 Statute or Ordinance. No Trustee shall be interested, directly
21 or indirectly, in the purchase of any property which (1)
22 belongs to the municipality, or (2) is sold for taxes or
23 assessments of the municipality, or (3) is sold by virtue of
24 legal process in the suit of the municipality.

25 A contract for any work or other public improvement, to be
26 paid for in whole or in part by special assessment or special

1 taxation, shall be entered into and the performance thereof
2 controlled by the provisions of Division 2 of Article 9 of the
3 "Illinois Municipal Code", approved May 29, 1961, as
4 heretofore or hereafter amended, as near as may be. However,
5 contracts may be let for making proper and suitable
6 connections between the mains and outlets of the respective
7 sanitary sewers in the district with any conduit, conduits,
8 main pipe or pipes that may be constructed by such sanitary
9 district.

10 (Source: P.A. 101-575, eff. 8-23-19.)

11 Section 900-270. The Sanitary District Act of 1917 is
12 amended by changing Sections 11 and 16.12 and by adding
13 Section 32 as follows:

14 (70 ILCS 2405/11) (from Ch. 42, par. 310)

15 Sec. 11. Except as otherwise hereinafter provided, all
16 contracts for purchases or sales by a sanitary district
17 organized under this Act, the expense of which will exceed the
18 mandatory competitive bid threshold, shall be let to the
19 lowest responsible bidder therefor upon not less than 14 days'
20 public notice of the terms and conditions upon which the
21 contract is to be let, having been given by publication in a
22 newspaper of general circulation published in the district,
23 and the board may reject any and all bids, and readvertise. In
24 determining the lowest responsible bidder, the board shall

1 take into consideration the qualities and serviceability of
2 the articles supplied, their conformity with specifications,
3 their suitability to the requirements of the district, the
4 availability of support services, the uniqueness of the
5 service, materials, equipment, or supplies as it applies to
6 network integrated computer systems, the compatibility of the
7 service, materials, equipment or supplies with existing
8 equipment, and the delivery terms. Contracts for services in
9 excess of the mandatory competitive bid threshold may, subject
10 to the provisions of this Section, be let by competitive
11 bidding at the discretion of the district board of trustees.

12 Cash, a cashier's check, a certified check, or a bid bond
13 with adequate surety approved by the board of trustees as a
14 deposit of good faith, in a reasonable amount, but not in
15 excess of 10% of the contract amount, may be required of each
16 bidder by the district on all bids involving amounts in excess
17 of the mandatory competitive bid threshold and, if so
18 required, the advertisement for bids shall so specify.

19 All contracts for purchases or sales that will not exceed
20 the mandatory competitive bid threshold may be made in the
21 open market without publication in a newspaper as above
22 provided, but whenever practical shall be based on at least 3
23 competitive bids. For purposes of this Section, the "mandatory
24 competitive bid threshold" is a dollar amount equal to 0.1% of
25 the total general capital ~~fixed~~ assets of the district ~~as~~
26 ~~reported in the most recent required audit report.~~ In no

1 event, however, shall the mandatory competitive bid threshold
2 dollar amount be less than \$10,000, nor more than \$40,000.

3 If a unit of local government performs non-emergency
4 construction, alteration, repair, improvement, or maintenance
5 work on the public way, the sanitary district may enter into an
6 intergovernmental agreement with the unit of local government
7 allowing similar construction work to be performed by the
8 sanitary district on the same project, in an amount no greater
9 than \$100,000, to save taxpayer funds and eliminate
10 duplication of government effort. The sanitary district and
11 the other unit of local government shall, before work is
12 performed by either unit of local government on a project,
13 adopt a resolution by a majority vote of both governing bodies
14 certifying work will occur at a specific location, the reasons
15 why both units of local government require work to be
16 performed in the same location, and the projected cost savings
17 if work is performed by both units of local government on the
18 same project. Officials or employees of the sanitary district
19 may, if authorized by resolution, purchase in the open market
20 any supplies, materials, equipment, or services for use within
21 the project in an amount no greater than \$100,000 without
22 advertisement or without filing a requisition or estimate. A
23 full written account of each project performed by the sanitary
24 district and a requisition for the materials, supplies,
25 equipment, and services used by the sanitary district required
26 to complete the project must be submitted by the officials or

1 employees authorized to make purchases to the board of
2 trustees of the sanitary district no later than 30 days after
3 purchase. The full written account must be available for
4 public inspection for at least one year after expenditures are
5 made.

6 Contracts which by their nature are not adapted to award
7 by competitive bidding, including, without limitation,
8 contracts for the services of individuals, groups or firms
9 possessing a high degree of professional skill where the
10 ability or fitness of the individual or organization plays an
11 important part, contracts for financial management services
12 undertaken pursuant to "An Act relating to certain investments
13 of public funds by public agencies", approved July 23, 1943,
14 as now or hereafter amended, contracts for the purchase or
15 sale of utilities, contracts for materials economically
16 procurable only from a single source of supply, contracts for
17 the use, purchase, delivery, movement, or installation of data
18 processing equipment, software, or services and
19 telecommunications and interconnect equipment, software, or
20 services, contracts for duplicating machines and supplies,
21 contracts for goods or services procured from another
22 governmental agency, purchases of equipment previously owned
23 by an entity other than the district itself, and leases of real
24 property where the sanitary district is the lessee shall not
25 be subject to the competitive bidding requirements of this
26 Section.

1 The competitive bidding requirements of this Section do
2 not apply to contracts for construction of a facility or
3 structure for the sanitary district when the facility or
4 structure will be designed, built, and tested before being
5 conveyed to the sanitary district.

6 The competitive bidding requirements of this Section do
7 not apply to contracts, including contracts for both materials
8 and services incidental thereto, for the repair or replacement
9 of a sanitary district's treatment plant, sewers, equipment,
10 or facilities damaged or destroyed as the result of a sudden or
11 unexpected occurrence, including, but not limited to, a flood,
12 fire, tornado, earthquake, storm, or other natural or man-made
13 disaster, if the board of trustees determines in writing that
14 the awarding of those contracts without competitive bidding is
15 reasonably necessary for the sanitary district to maintain
16 compliance with a permit issued under the National Pollution
17 Discharge Elimination System (NPDES) or any successor system
18 or with any outstanding order relating to that compliance
19 issued by the United States Environmental Protection Agency,
20 the Illinois Environmental Protection Agency, or the Illinois
21 Pollution Control Board. The authority to issue contracts
22 without competitive bidding pursuant to this paragraph expires
23 6 months after the date of the writing determining that the
24 awarding of contracts without competitive bidding is
25 reasonably necessary.

26 Where the board of trustees declares, by a 2/3 vote of all

1 members of the board, that there exists an emergency affecting
2 the public health or safety, contracts totaling not more than
3 the emergency contract cap may be let to the extent necessary
4 to resolve such emergency without public advertisement or
5 competitive bidding. For purposes of this Section, the
6 "emergency contract cap" is a dollar amount equal to 0.4% of
7 the total general capital ~~fixed~~ assets of the district ~~as~~
8 ~~reported in the most recent required audit report~~. In no
9 event, however, shall the emergency contract cap dollar amount
10 be less than \$40,000, nor more than \$100,000. The ordinance or
11 resolution embodying the emergency declaration shall contain
12 the date upon which such emergency will terminate. The board
13 of trustees may extend the termination date if in its judgment
14 the circumstances so require. A full written account of the
15 emergency, together with a requisition for the materials,
16 supplies, labor or equipment required therefor shall be
17 submitted immediately upon completion and shall be open to
18 public inspection for a period of at least one year subsequent
19 to the date of such emergency purchase. Within 30 days after
20 the passage of the resolution or ordinance declaring an
21 emergency affecting the public health or safety, the District
22 shall submit to the Illinois Environmental Protection Agency
23 the full written account of any such emergency along with a
24 copy of the resolution or ordinance declaring the emergency,
25 in accordance with requirements as may be provided by rule.

26 A contract for any work or other public improvement, to be

1 paid for in whole or in part by special assessment or special
2 taxation, shall be entered into and the performance thereof
3 controlled by Division 2 of Article 9 of the "Illinois
4 Municipal Code", approved May 29, 1961, as heretofore and
5 hereafter amended, as near as may be. The contracts may be let
6 for making proper and suitable connections between the mains
7 and outlets of the respective sewers in the district with any
8 conduit, conduits, main pipe or pipes that may be constructed
9 by such sanitary district.

10 (Source: P.A. 100-882, eff. 8-14-18.)

11 (70 ILCS 2405/16.12) (from Ch. 42, par. 315.12)

12 Sec. 16.12. Any district issuing revenue bonds under this
13 Act of a waterworks shall install and maintain a proper system
14 of accounts, showing the amount of revenue received and its
15 application. For fiscal years ending before January 1, 2028,
16 at ~~At~~ least once a year the district shall have the accounts
17 properly audited by a competent auditor. The report of that
18 audit shall be open for inspection at all proper times to any
19 taxpayer, user, or any holder of bonds issued under this Act,
20 or to anyone acting for and on behalf of the taxpayer, user, or
21 bondholder. The treasurer of the district shall be custodian
22 and ex-officio collector of the funds derived from income
23 received from a waterworks purchased or constructed under the
24 provisions of this Act. He shall give proper bond for the
25 faithful discharge of his duties as such custodian, and this

1 bond shall be fixed and approved by the trustees.

2 All of the funds received as income from a waterworks
3 purchased or constructed in whole or in part under the
4 provisions of this Act, and all of the funds received from the
5 sale of revenue bonds shall be kept separate and apart from the
6 other funds of the district.

7 (Source: Laws 1967, p. 950.)

8 (70 ILCS 2405/32 new)

9 Sec. 32. Government Reporting Enhancement and Transparency
10 Act.

11 (a) For fiscal years ending before January 1, 2028,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of each sanitary district
14 shall be subject to the Governmental Account Audit Act.

15 (b) For fiscal years beginning after December 31, 2027,
16 notwithstanding any other provision of law to the contrary,
17 the operations and fiscal activities of each sanitary district
18 shall be subject to the Government Reporting Enhancement and
19 Transparency Act.

20 Section 900-275. The Metropolitan Water Reclamation
21 District Act is amended by changing Sections 5.12, 5.13, and
22 11.3 as follows:

23 (70 ILCS 2605/5.12) (from Ch. 42, par. 324v)

1 Sec. 5.12. ~~Annual audit.~~ (a) For fiscal years ending
2 before January 1, 2028, each ~~Each~~ district shall cause an
3 independent audit to be made annually for the period beginning
4 January 1, and ending December 31. Such audit shall be made by
5 a Certified Public Accountant licensed to practice in the
6 State of Illinois, who shall examine and audit the accounts of
7 the district. A report thereof, together with any
8 recommendations as to changes in accounting procedure shall be
9 made to the board of trustees and shall be printed in the
10 official proceedings of the district. At least 3 copies of
11 such audit shall be made conveniently available for public
12 inspection at the office of the district and a copy of such
13 audit shall be made available to any person requesting a copy
14 thereof upon the payment of a reasonable charge. Copies of
15 such audit shall be furnished to such departments or agencies
16 of the State of Illinois as may be required by law and such
17 audit shall comply with such State laws as may regulate the
18 making of governmental audits. The reasonable expense of the
19 audit required to be made hereunder shall be paid by each such
20 sanitary district.

21 An annual audit of the Metropolitan Water Reclamation
22 District of Greater Chicago conducted in accordance with
23 Section 5.12a serves as that district's annual audit required
24 by this subsection ~~Section~~.

25 (Source: P.A. 89-296, eff. 8-11-95.)

1 (70 ILCS 2605/5.13) (from Ch. 42, par. 324w)

2 Sec. 5.13. For fiscal years ending before January 1, 2028,
3 the ~~The~~ clerk shall prepare on or before the first (1st) day of
4 July of each year after the year 1943, an annual financial
5 report which shall contain financial information required by
6 generally accepted accounting principles (GAAP) for
7 governments as promulgated and established by the Governmental
8 Accounting Standards Board (GASB).

9 Copies of the annual financial report shall be made
10 conveniently available in the office of the Sanitary District
11 to the public and shall be issued to any person upon payment of
12 a reasonable amount therefor. Nothing in this section shall be
13 construed to mean that the annual financial report may not be
14 combined with the annual audit report and the two published
15 simultaneously as one report.

16 (Source: P.A. 95-295, eff. 8-20-07.)

17 (70 ILCS 2605/11.3) (from Ch. 42, par. 331.3)

18 Sec. 11.3. Except as provided in Sections 11.4 and 11.5,
19 all purchase orders or contracts involving amounts in excess
20 of the mandatory competitive bid threshold and made by or on
21 behalf of the sanitary district for labor, services or work,
22 the purchase, lease or sale of personal property, materials,
23 equipment or supplies, or the granting of any concession,
24 shall be let by free and open competitive bidding after
25 advertisement, to the lowest responsible bidder or to the

1 highest responsible bidder, as the case may be, depending upon
2 whether the sanitary district is to expend or receive money.

3 All such purchase orders or contracts which shall involve
4 amounts that will not exceed the mandatory competitive bid
5 threshold, shall also be let in the manner prescribed above
6 whenever practicable, except that after solicitation of bids,
7 such purchase orders or contracts may be let in the open
8 market, in a manner calculated to insure the best interests of
9 the public. The provisions of this section are subject to any
10 contrary provisions contained in "An Act concerning the use of
11 Illinois mined coal in certain plants and institutions", filed
12 July 13, 1937, as heretofore and hereafter amended. For
13 purposes of this Section, the "mandatory competitive bid
14 threshold" is a dollar amount equal to 0.1% of the total
15 general capital ~~fixed~~ assets of the district ~~as reported in~~
16 ~~the most recent required audit report~~. In no event, however,
17 shall the mandatory competitive bid threshold dollar amount be
18 less than \$60,000.

19 If a unit of local government performs non-emergency
20 construction, alteration, repair, improvement, or maintenance
21 work on the public way, the sanitary district may enter into an
22 intergovernmental agreement with the unit of local government
23 allowing similar construction work to be performed by the
24 sanitary district on the same project, in an amount no greater
25 than \$100,000, to save taxpayer funds and eliminate
26 duplication of government effort. The sanitary district and

1 the other unit of local government shall, before work is
2 performed by either unit of local government on a project,
3 adopt a resolution by a majority vote of both governing bodies
4 certifying work will occur at a specific location, the reasons
5 why both units of local government require work to be
6 performed in the same location, and the projected cost savings
7 if work is performed by both units of local government on the
8 same project. Officials or employees of the sanitary district
9 may, if authorized by resolution, purchase in the open market
10 any supplies, materials, equipment, or services for use within
11 the project in an amount no greater than \$100,000 without
12 advertisement or without filing a requisition or estimate. A
13 full written account of each project performed by the sanitary
14 district and a requisition for the materials, supplies,
15 equipment, and services used by the sanitary district required
16 to complete the project must be submitted by the officials or
17 employees authorized to make purchases to the board of
18 trustees of the sanitary district no later than 30 days after
19 purchase. The full written account must be available for
20 public inspection for at least one year after expenditures are
21 made.

22 Notwithstanding the provisions of this Section, the
23 sanitary district is expressly authorized to establish such
24 procedures as it deems appropriate to comply with state or
25 federal regulations as to affirmative action and the
26 utilization of small and minority businesses in construction

1 and procurement contracts.

2 (Source: P.A. 103-865, eff. 1-1-25.)

3 Section 900-280. The Sanitary District Act of 1936 is
4 amended by changing Sections 14, 26m, and 32n and by adding
5 Section 94 as follows:

6 (70 ILCS 2805/14) (from Ch. 42, par. 425)

7 Sec. 14. Except as otherwise provided in this Section, all
8 contracts for purchases or sales by the sanitary district, the
9 expense of which will exceed the mandatory competitive bid
10 threshold, shall be let to the lowest responsible bidder
11 therefor upon not less than 14 days' public notice of the terms
12 and conditions upon which the contract is to be let, having
13 been given by publication in a daily or weekly newspaper
14 published in the district or, if there is no newspaper
15 published in the district, in a newspaper published in the
16 county and having general circulation in the district, and the
17 board may reject any and all bids, and readvertise. Contracts
18 for services in excess of the mandatory competitive bid
19 threshold may, subject to the provisions of this Section, be
20 let by competitive bidding at the discretion of the district
21 board of trustees. All contracts for purchases or sales that
22 will not exceed the mandatory competitive bid threshold may be
23 made in the open market without publication in a newspaper as
24 above provided, but whenever practical shall be based on at

1 least 3 competitive bids. For purposes of this Section, the
2 "mandatory competitive bid threshold" is a dollar amount equal
3 to 0.1% of the total general capital ~~fixed~~ assets of the
4 district ~~as reported in the most recent required audit report.~~
5 In no event, however, shall the mandatory competitive bid
6 threshold dollar amount be less than \$10,000, nor more than
7 \$40,000.

8 If a unit of local government performs non-emergency
9 construction, alteration, repair, improvement, or maintenance
10 work on the public way, the sanitary district may enter into an
11 intergovernmental agreement with the unit of local government
12 allowing similar construction work to be performed by the
13 sanitary district on the same project, in an amount no greater
14 than \$100,000, to save taxpayer funds and eliminate
15 duplication of government effort. The sanitary district and
16 the other unit of local government shall, before work is
17 performed by either unit of local government on a project,
18 adopt a resolution by a majority vote of both governing bodies
19 certifying work will occur at a specific location, the reasons
20 why both units of local government require work to be
21 performed in the same location, and the projected cost savings
22 if work is performed by both units of local government on the
23 same project. Officials or employees of the sanitary district
24 may, if authorized by resolution, purchase in the open market
25 any supplies, materials, equipment, or services for use within
26 the project in an amount no greater than \$100,000 without

1 advertisement or without filing a requisition or estimate. A
2 full written account of each project performed by the sanitary
3 district and a requisition for the materials, supplies,
4 equipment, and services used by the sanitary district required
5 to complete the project must be submitted by the officials or
6 employees authorized to make purchases to the board of
7 trustees of the sanitary district no later than 30 days after
8 purchase. The full written account must be available for
9 public inspection for at least one year after expenditures are
10 made.

11 Cash, a cashier's check, a certified check, or a bid bond
12 with adequate surety approved by the board of trustees as a
13 deposit of good faith, in a reasonable amount, but not in
14 excess of 10% of the contract amount, may be required of each
15 bidder by the district on all bids involving amounts in excess
16 of the mandatory competitive bid threshold and, if so
17 required, the advertisement for bids shall so specify.

18 Contracts which by their nature are not adapted to award
19 by competitive bidding, including, without limitation,
20 contracts for the services of individuals, groups or firms
21 possessing a high degree of professional skill where the
22 ability or fitness of the individual or organization plays an
23 important part, contracts for financial management services
24 undertaken pursuant to the Public Funds Investment Act,
25 contracts for the purchase or sale of utilities, contracts for
26 materials economically procurable only from a single source of

1 supply and leases of real property where the sanitary district
2 is the lessee shall not be subject to the competitive bidding
3 requirements of this Section.

4 Where the board of trustees declares, by a 2/3 vote of all
5 members of the board, that there exists an emergency affecting
6 the public health or safety, contracts totaling not more than
7 the emergency contract cap may be let to the extent necessary
8 to resolve such emergency without public advertisement or
9 competitive bidding. For purposes of this Section, the
10 "emergency contract cap" is a dollar amount equal to 0.4% of
11 the total general capital ~~fixed~~ assets of the district ~~as~~
12 ~~reported in the most recent required audit report.~~ In no
13 event, however, shall the emergency contract cap dollar amount
14 be less than \$40,000, nor more than \$100,000. The ordinance or
15 resolution embodying the emergency declaration shall contain
16 the date upon which such emergency will terminate. The board
17 of trustees may extend the termination date if in its judgment
18 the circumstances so require. A full written account of the
19 emergency, together with a requisition for the materials,
20 supplies, labor or equipment required therefor shall be
21 submitted immediately upon completion and shall be open to
22 public inspection for a period of at least one year subsequent
23 to the date of such emergency purchase. Within 30 days after
24 the passage of the resolution or ordinance declaring an
25 emergency affecting the public health or safety, the District
26 shall submit to the Illinois Environmental Protection Agency

1 the full written account of any such emergency along with a
2 copy of the resolution or ordinance declaring the emergency,
3 in accordance with requirements as may be provided by rule.

4 (Source: P.A. 100-882, eff. 8-14-18.)

5 (70 ILCS 2805/26m) (from Ch. 42, par. 437m)

6 Sec. 26m. Any district issuing revenue bonds under this
7 Act for a drainage system shall install and maintain a proper
8 system of accounts, showing the amount of revenue received and
9 its application. For fiscal years ending before January 1,
10 2028, at ~~A~~ least once a year the district shall have the
11 accounts properly audited by a competent auditor. The report
12 of that audit shall be open for inspection at all proper times
13 to any taxpayer, user, or any holder of bonds issued under this
14 Act, or to anyone acting for and on behalf of the taxpayer,
15 user, or bondholder. The treasurer of the district shall be
16 custodian and ex-officio collector of the funds derived from
17 income received from a drainage system purchased or
18 constructed under the provisions of this Act. He shall give
19 proper bond for the faithful discharge of his duties as such
20 custodian, and this bond shall be fixed and approved by the
21 trustees.

22 All of the funds received as income from a drainage system
23 purchased or constructed in whole or in part under the
24 provisions of this Act, and all of the funds received from the
25 sale of revenue bonds shall be kept separate and apart from the

1 other funds of the district.

2 (Source: Laws 1961, p. 3028.)

3 (70 ILCS 2805/32n) (from Ch. 42, par. 443n)

4 Sec. 32n. Any district issuing revenue bonds under this
5 Act shall install and maintain a proper system of accounts,
6 showing the amount of revenue received and its application.
7 For fiscal years ending before January 1, 2028, at ~~at~~ least
8 once a year the district shall have the accounts properly
9 audited by a competent auditor. The report of that audit shall
10 be open for inspection at all proper times to any taxpayer,
11 water-user, or any holder of bonds issued under this Article,
12 or to anyone acting for and on behalf of the taxpayer,
13 water-user, or bondholder. The treasurer of the district shall
14 be custodian and ex-officio collector of the funds derived
15 from income received from waterworks purchased or constructed
16 under the provisions of this Act. He shall give proper bond for
17 the faithful discharge of his duties as such custodian, and
18 this bond shall be fixed and approved by the trustees.

19 All of the funds received as income from waterworks
20 purchased or constructed in whole or in part under the
21 provisions of this Act, and all of the funds received from the
22 sale of revenue bonds shall be kept separate and apart from the
23 other funds of the district.

24 (Source: Laws 1945, p. 726.)

1 (70 ILCS 2805/94 new)

2 Sec. 94. Government Reporting Enhancement and Transparency
3 Act.

4 (a) For fiscal years ending before January 1, 2028,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of each sanitary district
7 shall be subject to the Governmental Account Audit Act.

8 (b) For fiscal years beginning after December 31, 2027,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of each sanitary district
11 shall be subject to the Government Reporting Enhancement and
12 Transparency Act.

13 Section 900-285. The Metro-East Sanitary District Act of
14 1974 is amended by changing Section 4-2 and by adding Section
15 5-6 as follows:

16 (70 ILCS 2905/4-2) (from Ch. 42, par. 504-2)

17 Sec. 4-2. The Executive Director shall be the chief
18 executive and administrative officer of the district and shall
19 be responsible to the board for the proper administration of
20 all affairs of the district, including but not limited to, the
21 board's compliance with subsection (b) of Section 3-3, and to
22 that end he shall:

23 (1) Appoint and, when necessary for the good of the
24 service, remove all officers and employees of the district,

1 except as otherwise provided in this Act, and except as he may
2 authorize the head of a department or office to appoint
3 subordinates in such department or office.

4 (2) Prepare the budget annually and submit it to the Board
5 and be responsible for its administration after adoption.

6 (3) Prepare and submit to the board and the Department of
7 Natural Resources, as of the end of the fiscal year, a complete
8 report of the ~~finances and~~ administrative activities of the
9 district and all subdistricts for the year, and submit any
10 interim reports that the Department of Natural Resources
11 requests. For fiscal years ending before January 1, 2028, the
12 report to the board and the Department of Natural Resources
13 shall include a complete report of the finances of the
14 district and all subdistricts for the year.

15 (4) Keep the board advised of the financial condition of
16 the district and all subdistricts and make recommendations
17 concerning their future needs.

18 (5) Attend all meetings of the board and, in so far as
19 possible, its committees.

20 (6) Enforce all district ordinances and see that all
21 contracts are faithfully performed.

22 (7) Advise, assist, and cooperate in fostering the
23 interest of institutions of learning and civic, professional,
24 and employee organizations in the improvement of personnel
25 standards and conditions in the district.

26 (8) Perform such other duties as may be prescribed by this

1 Act or required of him by the board, not inconsistent with this
2 Act.

3 (Source: P.A. 91-357, eff. 7-29-99.)

4 (70 ILCS 2905/5-6 new)

5 Sec. 5-6. Government Reporting Enhancement and
6 Transparency Act.

7 (a) For fiscal years ending before January 1, 2028,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of a sanitary district
10 organized under this Act shall be subject to the Governmental
11 Account Audit Act.

12 (b) For fiscal years beginning after December 31, 2027,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of a sanitary district
15 organized under this Act shall be subject to the Government
16 Reporting Enhancement and Transparency Act.

17 Section 900-290. The Sanitary District Revenue Bond Act is
18 amended by changing Section 8 and by adding Section 23 as
19 follows:

20 (70 ILCS 3010/8) (from Ch. 42, par. 319.8)

21 Sec. 8. Every sanitary district which issues bonds under
22 this Act shall install and maintain a proper system of
23 accounts showing the amount of revenue received from the

1 sewerage system and the application of that revenue. For
2 fiscal years ending before January 1, 2028, at ~~A~~ least once
3 each year the sanitary district shall have the accounts
4 properly audited. A report of that audit shall be open for
5 inspection at all proper times to any taxpayer, sewerage
6 system user, or the holder of any bond issued under this Act,
7 or their respective representatives.

8 (Source: Laws 1941, vol. 2, p. 435.)

9 (70 ILCS 3010/23 new)

10 Sec. 23. Government Reporting Enhancement and Transparency
11 Act.

12 (a) For fiscal years ending before January 1, 2028,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of each sanitary district
15 shall be subject to the Governmental Account Audit Act.

16 (b) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of each sanitary district
19 shall be subject to the Government Reporting Enhancement and
20 Transparency Act.

21 Section 900-293. The Eastern Will Sanitary District Act is
22 amended by adding Section 25 as follows:

23 (70 ILCS 3020/25 new)

1 Sec. 25. Government Reporting Enhancement and Transparency
2 Act.

3 (a) For fiscal years ending before January 1, 2028,
4 notwithstanding any other provision of law to the contrary,
5 the operations and fiscal activities of each sanitary district
6 shall be subject to the Governmental Account Audit Act.

7 (b) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of each sanitary district
10 shall be subject to the Government Reporting Enhancement and
11 Transparency Act.

12 Section 900-295. The Solid Waste Disposal District Act is
13 amended by changing Section 10 and by adding Sections 26 and 30
14 as follows:

15 (70 ILCS 3105/10) (from Ch. 85, par. 1660)

16 Sec. 10. Within 60 days after their selection, the
17 trustees shall organize by selecting from their members a
18 president, secretary, treasurer and such other officers as are
19 deemed necessary, who shall hold office for the fiscal year in
20 which elected and until their successors are selected and
21 qualify. Three trustees shall constitute a quorum of the board
22 for the transaction of business. The board shall hold regular
23 monthly meetings. Special meetings may be called by the
24 president and shall be called on the request of a majority of

1 members as may be required.

2 The board shall provide for the proper and safe keeping of
3 its permanent records and for the recording of the corporate
4 action of the district. It shall keep a proper system of
5 accounts showing a true and accurate record of its receipts
6 and disbursements and it shall cause an annual audit to be made
7 of its books, records and accounts for fiscal years ending
8 before January 1, 2028.

9 The records of the district shall be subject to public
10 inspection at all reasonable hours and under such regulations
11 as the board may prescribe.

12 The district shall annually make a full and complete
13 report to the county board of each county within the district
14 or, if the boundaries of the district are not coextensive with
15 a county or counties, to the board of township trustees of each
16 township within the district and to the Environmental
17 Protection Agency of its transactions and operations for the
18 preceding year. Such report shall contain a full statement of
19 its receipts, disbursements and the program of work for the
20 period covered, and may include such recommendations as may be
21 deemed advisable.

22 Executive or ministerial duties may be delegated to one or
23 more trustees or to an authorized officer, employee, agent,
24 attorney or other representative of the district.

25 All officers and employees authorized to receive or retain
26 the custody of money or to sign vouchers, checks, warrants or

1 evidences of indebtedness binding upon the district shall
2 furnish surety bond for the faithful performance of their
3 duties and the faithful accounting for all moneys that may
4 come into their hands in an amount to be fixed and in a form to
5 be approved by the board.

6 All contracts for supplies, material or work involving an
7 expenditure in excess of \$1,500 shall be let to the lowest
8 responsible bidder, after due advertisement except work
9 requiring personal confidence or necessary supplies under the
10 control of monopolies, where competitive bidding is
11 impossible. All contracts for supplies, material or work shall
12 be signed by the president of the board and by any such other
13 office as the board in its discretion may designate.

14 (Source: P.A. 80-689.)

15 (70 ILCS 3105/26 new)

16 Sec. 26. Government Reporting Enhancement and Transparency
17 Act.

18 (a) For fiscal years ending before January 1, 2028,
19 notwithstanding any other provision of law to the contrary,
20 the operations and fiscal activities of each district shall be
21 subject to the Governmental Account Audit Act.

22 (b) For fiscal years beginning after December 31, 2027,
23 notwithstanding any other provision of law to the contrary,
24 the operations and fiscal activities of each district shall be
25 subject to the Government Reporting Enhancement and

1 Transparency Act.

2 (70 ILCS 3105/30 new)

3 Sec. 30. Government Reporting Enhancement and Transparency
4 Act.

5 (a) For fiscal years ending before January 1, 2028,
6 notwithstanding any other provision of law to the contrary,
7 the operations and fiscal activities of each district shall be
8 subject to the Governmental Account Audit Act.

9 (b) For fiscal years beginning after December 31, 2027,
10 notwithstanding any other provision of law to the contrary,
11 the operations and fiscal activities of each district shall be
12 subject to the Government Reporting Enhancement and
13 Transparency Act.

14 Section 900-300. The Street Light District Act is amended
15 by adding Section 5.2 as follows:

16 (70 ILCS 3305/5.2 new)

17 Sec. 5.2. Government Reporting Enhancement and
18 Transparency Act.

19 (a) For fiscal years ending before January 1, 2028,
20 notwithstanding any other provision of law to the contrary,
21 the operations and fiscal activities of each district shall be
22 subject to the Governmental Account Audit Act.

23 (b) For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of each district shall be
3 subject to the Government Reporting Enhancement and
4 Transparency Act.

5 Section 900-305. The Surface Water Protection District Act
6 is amended by adding Section 30 as follows:

7 (70 ILCS 3405/30 new)

8 Sec. 30. Government Reporting Enhancement and Transparency
9 Act.

10 (a) For fiscal years ending before January 1, 2028,
11 notwithstanding any other provision of law to the contrary,
12 the operations and fiscal activities of the River Valley
13 Special Recreation Association shall be subject to the
14 Governmental Account Audit Act.

15 (b) For fiscal years beginning after December 31, 2027,
16 notwithstanding any other provision of law to the contrary,
17 the operations and fiscal activities of the River Valley
18 Special Recreation Association shall be subject to the
19 Government Reporting Enhancement and Transparency Act.

20 Section 900-310. The Metropolitan Transit Authority Act is
21 amended by changing Section 35 as follows:

22 (70 ILCS 3605/35) (from Ch. 111 2/3, par. 335)

1 Sec. 35. Government Reporting Enhancement and Transparency
2 Act.

3 (a) For fiscal years ending before January 1, 2028, as ~~As~~
4 soon after the end of each fiscal year as may be expedient, the
5 Board shall cause to be prepared and printed a complete and
6 detailed report and financial statement of its operations and
7 of its assets and liabilities. A reasonably sufficient number
8 of copies of such report shall be printed for distribution to
9 persons interested, upon request, and a copy thereof shall be
10 filed with the Governor, the county clerk of Cook County and
11 the clerk of each municipality which has adopted this Act, or
12 which has granted rights to the Authority by ordinance. A copy
13 of such report shall be addressed to and mailed to the Mayor
14 and City Council or President and Board of Trustees of such
15 municipality.

16 (b) For fiscal years beginning after December 31, 2027,
17 notwithstanding any other provision of law to the contrary,
18 the operations and fiscal activities of the Authority shall be
19 subject to the Government Reporting Enhancement and
20 Transparency Act.

21 (Source: P.A. 84-939.)

22 Section 900-315. The Local Mass Transit District Act is
23 amended by changing Section 7 as follows:

24 (70 ILCS 3610/7) (from Ch. 111 2/3, par. 357)

1 Sec. 7. Government Reporting Enhancement and Transparency
2 Act.

3 (a) For fiscal years ending before January 1, 2028, it ~~it~~
4 shall be the duty of the Board of Trustees of every District to
5 cause an annual audit of its accounts to be made by a certified
6 public accountant of Illinois. The audit shall be completed,
7 filed with the District within 4 months after the close of each
8 fiscal year of the District. Certified copies of annual audits
9 shall likewise be filed with the Secretary of State and with
10 the governing body or bodies which created the District.

11 (b) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of each district shall be
14 subject to the Government Reporting Enhancement and
15 Transparency Act.

16 (Source: Laws 1959, p. 1635.)

17 Section 900-320. The Regional Transportation Authority Act
18 is amended by changing Section 4.05 and by adding Section 4.17
19 as follows:

20 (70 ILCS 3615/4.05) (from Ch. 111 2/3, par. 704.05)

21 Sec. 4.05. Financial Statements and Annual Reports.

22 (a) Within 7 ~~six~~ months after the end of each fiscal year,
23 the Board shall prepare a complete and detailed report
24 consolidating the financial statements ~~audits~~ of the Service

1 Boards with the Authority's financial statements. The
2 consolidated financial statements shall set forth the

3 (1) revenues and expenses;

4 (2) cash flows where applicable;

5 (3) assets, deferred outflows of resources,
6 liabilities, deferred inflows of resources, fund balance
7 or net position of each entity and the combined total with
8 appropriate eliminations; and

9 (4) notes to the consolidated financial statements.

10 (b) In addition to consolidated financial statements, the
11 report prepared pursuant to subsection (a) shall review ~~and~~
12 ~~reviewing~~ the state ~~State~~ of the Authority, the Service
13 Boards, and of the public transportation provided by the
14 various Service Boards and transportation agencies. The report
15 shall include evaluations of public transportation in the
16 metropolitan region and of the fiscal activities of the
17 Authority and the Service Boards ~~Authority's activities, and~~
18 ~~financial statements of the Authority's and the Service~~
19 ~~Boards' revenues and expenditures for such year and of their~~
20 ~~assets and liabilities, which financial statements shall have~~
21 ~~been audited by an independent certified public accountant.~~

22 (c) In addition to consolidated financial statements, the
23 report prepared pursuant to subsection (a) ~~The report~~ shall
24 also set forth the financial results as reported to the
25 Service Boards from each transportation agency which during
26 such year had a purchase of service agreement with a Service

1 Board or which received financial grants or financial
2 assistance from a Service Board, such results to be set forth
3 separately for each such agency.

4 (d) A sufficient number of copies of each annual report
5 shall be printed for distribution to anyone, upon request, and
6 a copy thereof shall be filed with the Governor, the State
7 Comptroller, the Speaker and Minority Leader of the Illinois
8 House of Representatives, the President and Minority Leader of
9 the Illinois Senate, the Mayor of the City of Chicago and the
10 President or Chairman of the county board of each county in the
11 metropolitan region, each Service Board, and with each
12 transportation agency which during such year had a purchase of
13 service agreement with a Service Board or which received
14 financial grants or other financial assistance from a Service
15 Board.

16 (Source: P.A. 83-1362.)

17 (70 ILCS 3615/4.17 new)

18 Sec. 4.17. Government Reporting Enhancement and
19 Transparency Act. For fiscal years beginning after December
20 31, 2027, notwithstanding any other provision of law to the
21 contrary, the operations and fiscal activities of each Service
22 Board and the Authority shall be subject to the Government
23 Reporting Enhancement and Transparency Act.

24 Section 900-325. The Public Water District Act is amended

1 by changing Section 14 as follows:

2 (70 ILCS 3705/14) (from Ch. 111 2/3, par. 201)

3 Sec. 14. Government Reporting Enhancement and Transparency
4 Act.

5 (a) It shall be the duty of the board of trustees to
6 install and maintain a proper system of accounts showing
7 receipts from operation and the application of the same, and
8 the board shall at least once a year cause such accounts to be
9 properly audited by a licensed Certified Public Accountant
10 permitted to perform audits under the Illinois Public
11 Accounting Act for fiscal years ending before January 1, 2028.

12 (b) For fiscal years beginning after December 31, 2027,
13 notwithstanding any other provision of law to the contrary,
14 the operations and fiscal activities of a water district shall
15 be subject to the Government Reporting Enhancement and
16 Transparency Act.

17 (Source: P.A. 94-465, eff. 8-4-05.)

18 Section 900-330. The Water Service District Act is amended
19 by adding Sections 14 as follows:

20 (70 ILCS 3710/14 new)

21 Sec. 14. Government Reporting Enhancement and Transparency
22 Act.

23 (a) For fiscal years ending before January 1, 2028,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of each district shall be
3 subject to the Governmental Account Audit Act.

4 (b) For fiscal years beginning after December 31, 2027,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of each district shall be
7 subject to the Government Reporting Enhancement and
8 Transparency Act.

9 Section 900-333. The Water Authorities Act is amended by
10 adding Section 6d as follows:

11 (70 ILCS 3715/6d new)

12 Sec. 6d. Government Reporting Enhancement and Transparency
13 Act.

14 (a) For fiscal years ending before January 1, 2028,
15 notwithstanding any other provision of law to the contrary,
16 the operations and fiscal activities of each district shall be
17 subject to the Governmental Account Audit Act.

18 (b) For fiscal years beginning after December 31, 2027,
19 notwithstanding any other provision of law to the contrary,
20 the operations and fiscal activities of each district shall be
21 subject to the Government Reporting Enhancement and
22 Transparency Act.

23 Section 900-335. The Water Commission Act of 1985 is

1 amended by changing Section 0.001b and by adding Section 6 as
2 follows:

3 (70 ILCS 3720/0.001b)

4 Sec. 0.001b. Powers and duties. A water commission has the
5 power and duty to:

6 (1) establish and define the responsibilities of the
7 commission and its committees;

8 (2) establish and define the responsibilities of the
9 commission's management and staff;

10 (3) establish a finance committee to conduct monthly
11 meetings to supervise staff's handling of financial
12 matters and budgeting;

13 (4) require the finance director and treasurer to
14 report to the finance committee the status of all
15 commission funds and obligations;

16 (5) require the treasurer to report to the commission
17 any improper or unnecessary expenditures, budgetary
18 errors, or accounting irregularities;

19 (6) require commission staff to document and comply
20 with standard accounting policies, procedures, and
21 controls to ensure accurate reporting to the finance
22 committee and commission and to identify improper or
23 unnecessary expenditures, budgetary errors, or accounting
24 irregularities;

25 (7) require the commission's finance director to

1 provide monthly reports regarding the commission's cash
2 and investment position including whether the commission
3 has sufficient cash and investments to pay its debt
4 service, operating expenses, and capital expenditures and
5 maintain required reserve levels. The information shall
6 include the required funding levels for restricted funds
7 and unrestricted cash and investment balances with
8 comparisons to unrestricted reserves. The information
9 shall also include the type and performance of the
10 commission's investments and description as to whether
11 those investments are in compliance with the commission's
12 investment policies;

13 (8) require the commission's finance director to
14 provide the commission with detailed information
15 concerning the commission's operating performance
16 including the budgeted and actual monthly amounts for
17 water sales, water costs, and other operating expenses;

18 (9) require commission staff to provide the commission
19 with detailed information regarding the progress of
20 capital projects including whether the percentage of
21 completion and costs incurred are timely;

22 (10) require the commission's staff accountant to
23 perform bank reconciliations and general ledger account
24 reconciliations on a monthly basis; the finance director
25 shall review these reconciliations and provide them to the
26 treasurer and the finance committee on a monthly basis;

1 (11) establish policies to ensure the proper
2 segregation of the financial duties performed by
3 employees;

4 (12) restrict access to the established accounting
5 systems and general ledger systems and provide for
6 adequate segregation of duties so that no single person
7 has sole access and control over the accounting system or
8 the general ledger system;

9 (13) require that the finance director review and
10 approve all manual journal entries and supporting
11 documentation; the treasurer shall review and approve the
12 finance director's review and approval of manual journal
13 entries and supporting documentation;

14 (14) require that the finance director closely monitor
15 the progress of construction projects;

16 (15) require that the finance director carefully
17 document any GAAP analysis or communications with GASB and
18 provide full and timely reports for the same to the
19 finance committee;

20 (16) retain an outside independent auditor to perform
21 a comprehensive audit of the water commission's financial
22 activities for each fiscal year in conformance with the
23 standard practices of the Association of Governmental
24 Auditors for fiscal years ending before January 1, 2028;
25 within 30 days after the independent audit is completed,
26 the results of the audit must be sent to the county

1 auditor; and

2 (17) (blank).

3 (Source: P.A. 104-328, eff. 1-1-26.)

4 (70 ILCS 3720/6 new)

5 Sec. 6. Government Reporting Enhancement and Transparency
6 Act.

7 (a) For fiscal years ending before January 1, 2028,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of each water commission
10 shall be subject to the Governmental Account Audit Act.

11 (b) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary,
13 the operations and fiscal activities of each water commission
14 shall be subject to the Government Reporting Enhancement and
15 Transparency Act.

16 Section 900-340. The Illinois Local Library Act is amended
17 by changing Section 4-10 as follows:

18 (75 ILCS 5/4-10) (from Ch. 81, par. 4-10)

19 Sec. 4-10. Reports and audits.

20 (a) Within 60 days after the expiration of each fiscal
21 year of the city, incorporated town, village or township, the
22 board of trustees shall make a report of the condition of their
23 trust on the last day of the fiscal year, to the city council,

1 board of trustees or board of town trustees, as the case may
2 be. This report shall be made in writing and shall be verified
3 under oath by the secretary, or some other responsible officer
4 of the board of trustees. It shall contain (1) an itemized
5 statement of the various sums of money received from the
6 library fund and from other sources; (2) an itemized statement
7 of the objects and purposes for which those sums of money have
8 been expended; (3) a statement of the number of books and
9 periodicals available for use, and the number and character
10 thereof circulated; (4) a statement of the real and personal
11 property acquired by legacy, purchase, gift or otherwise; (5)
12 a statement of the character of any extensions of library
13 service which have been undertaken; (6) (blank); (7) a
14 statement as to the amount of accumulations and the reasons
15 therefor; (8) a statement as to any outstanding liabilities
16 including those for bonds still outstanding or amounts due for
17 judgments, settlements, liability insurance, or for amounts
18 due under a certificate of the board; (9) any other
19 statistics, information and suggestions that may be of
20 interest. A report shall also be filed, at the same time, with
21 the Illinois State Library.

22 (b) The board of trustees of a municipal library shall
23 also submit to the city council, board of trustees or board of
24 town trustees, along with the Illinois State Library, a
25 statement of financial requirements of the library for the
26 ensuing fiscal year for inclusion in the appropriation of the

1 corporate authority, and of the amount of money which, in the
2 judgment of the board of library trustees, will be necessary
3 to levy for library purposes in the next annual tax levy
4 ordinance. This statement shall be submitted no less than 60
5 days prior to when the tax levy must be certified under
6 subsection (b) of Section 18-15 of the Property Tax Code.

7 (c) The board of trustees in a township shall also submit
8 its appropriation and levy determinations to the Board of
9 Township Trustees as provided in "The Illinois Municipal
10 Budget Law", as amended.

11 (d) For fiscal years beginning after December 31, 2027,
12 notwithstanding any other provision of law to the contrary, if
13 the library is a separate legal entity from a village,
14 incorporated town, or township, the operations and fiscal
15 activities of the library shall be subject to the Government
16 Reporting Enhancement and Transparency Act.

17 (Source: P.A. 100-245, eff. 8-22-17.)

18 Section 900-345. The Illinois Library System Act is
19 amended by changing Section 10 as follows:

20 (75 ILCS 10/10) (from Ch. 81, par. 120)

21 Sec. 10. Government Reporting Enhancement and Transparency
22 Act.

23 (a) Each library system receiving state aid shall furnish
24 an annual report and such information regarding its library

1 service as the State Librarian may from time to time require.
2 The State Librarian may revoke his approval of a library
3 system if he finds that it does not conform to the plan of
4 service or the regulations promulgated by the State Librarian;
5 or in case of a provisional approval, if such library system
6 does not fulfill the terms upon which provisional approval was
7 based. In such a case a library system shall not thereafter be
8 entitled to state aid until its bylaws or plan of service is
9 again approved by the State Librarian.

10 (b) For fiscal years beginning after December 31, 2027,
11 notwithstanding any other provision of law to the contrary,
12 the operations and fiscal activities of each library system
13 shall be subject to the Government Reporting Enhancement and
14 Transparency Act.

15 (Source: P.A. 83-411.)

16 Section 900-350. The Public Library District Act of 1991
17 is amended by changing Sections 30-45 and 30-65 as follows:

18 (75 ILCS 16/30-45)

19 Sec. 30-45. Duties of officers.

20 (a) The duties of the officers of the board are as provided
21 in this Section.

22 (b) The president shall preside over all meetings, appoint
23 members of committees authorized by the district's
24 regulations, and perform other duties specified by the

1 district's regulations, ordinances, or other appropriate
2 action. In the president's absence, the vice president shall
3 preside at meetings. The president shall not have or exercise
4 veto powers.

5 (c) The vice president's duties shall be prescribed by
6 regulations.

7 (d) The treasurer shall keep and maintain accounts and
8 records of the district during the treasurer's term in office,
9 indicating in those accounts and records a record of all
10 receipts, disbursements, and balances in any funds.

11 For fiscal years ending before January 1, 2028, annual
12 ~~Annual~~ audit and financial report requirements shall conform
13 with Section 3 of the Governmental Account Audit Act.

14 (e) The treasurer shall give bond to the district to
15 faithfully discharge the duties of the office and to account
16 to the district for all district funds coming into the
17 treasurer's hands. The bond shall be in an amount and with
18 sureties approved by the board. The amount of the bond shall be
19 based upon a minimum of 10% of the total funds received by the
20 district in the last previous fiscal year. The cost of any
21 surety bond shall be borne by the district. As an alternative
22 to a personal bond on the treasurer, the treasurer may secure
23 for the district an insurance policy or other insurance
24 instrument that provides the district with coverage for
25 negligent or intentional acts by district officials and
26 employees that could result in the loss of district funds. The

1 coverage shall be in an amount at least equal to 10% of the
2 average amount of the district's operating fund from the prior
3 3 fiscal years. The coverage shall be placed with an insurer
4 approved by the board. The cost of any such coverage shall be
5 borne by the district. The system shall provide the Illinois
6 State Library a copy of the district's certificate of
7 insurance at the time the district's annual report is filed.

8 (f) Any person, entity, or public body or agency
9 possessing district funds, property, or records shall, upon
10 demand by any trustee, transfer and release the funds,
11 property, or records to the treasurer.

12 (g) The secretary shall keep and maintain appropriate
13 records for his or her term in office and shall include in
14 those records a record of the minutes of all meetings, the
15 names of those in attendance, the ordinances enacted, the
16 resolutions and regulations adopted, and all other pertinent
17 written matter affecting the operation of the district. The
18 secretary may administer oaths and affirmations for the
19 purposes of this Act.

20 (Source: P.A. 103-592, eff. 6-7-24.)

21 (75 ILCS 16/30-65)

22 Sec. 30-65. Reports and audits.

23 (a) For fiscal years ending before January 1, 2028, on ~~or~~
24 or before September 1 of each year, the board shall prepare a
25 written report for the past fiscal year. The secretary shall

1 file certified copies of the report on or before the due date
2 with the Illinois State Librarian and in the library or
3 libraries operated by the district, where the report shall be
4 available for public inspection. The report shall include the
5 following:

6 (1) The audit of the secretary and the secretary's
7 records as provided in subsection (c).

8 (2) A statement as to any change in the limits and
9 boundaries of the district.

10 (3) A statement as to property of any type acquired by
11 the district by purchase, legacy, gift, or otherwise.

12 (4) A statement as to the amount of accumulations and
13 the reasons for the accumulations.

14 (5) A statement as to any outstanding liabilities,
15 including those for bonds still outstanding.

16 (6) Any other pertinent information requested by the
17 Illinois State Librarian.

18 (b) For fiscal years ending before January 1, 2028, where
19 ~~where~~ dissolution of the district has been approved, the board
20 shall prepare a final report.

21 (c) For fiscal years ending before January 1, 2028, the
22 ~~The~~ secretary's records shall be audited by 2 other trustees
23 appointed by the president. The audit shall be conducted each
24 fiscal year and upon the change of secretaries. The audit
25 report shall be filed not later than 90 days following the
26 completion of the fiscal year. The report shall certify the

1 accuracy and completeness of the secretary's records and shall
2 list the discrepancies, if any. The report of the audit of the
3 secretary's records shall be made a part of the secretary's
4 records.

5 (d) The board shall take whatever action is deemed
6 necessary to cure the discrepancies reported to it by any
7 audit committee.

8 (e) For fiscal years beginning after December 31, 2027,
9 notwithstanding any other provision of law to the contrary,
10 the operations and fiscal activities of the district shall be
11 subject to the Government Reporting Enhancement and
12 Transparency Act.

13 (Source: P.A. 87-1277; 88-442; 88-670, eff. 12-2-94.)

14 Section 900-355. The Village Library and Gymnasium Tax Act
15 is amended by adding Section 3 as follows:

16 (75 ILCS 50/3 new)

17 Sec. 3. Government Reporting Enhancement and Transparency
18 Act. For fiscal years beginning after December 31, 2027,
19 notwithstanding any other provision of law to the contrary, if
20 the library is a separate legal entity from the village, the
21 operations and fiscal activities of the library shall be
22 subject to the Government Reporting Enhancement and
23 Transparency Act.

1 Section 900-360. The Public Community College Act is
2 amended by changing Sections 3-22.1, 3-22.2, and 7-24 as
3 follows:

4 (110 ILCS 805/3-22.1) (from Ch. 122, par. 103-22.1)

5 Sec. 3-22.1. Government Reporting Enhancement and
6 Transparency Act.

7 (a) For fiscal years ending before January 1, 2028, the
8 board shall ~~to~~ cause an audit to be made as of the end of each
9 fiscal year by an accountant licensed to practice public
10 accounting in Illinois and appointed by the board. The auditor
11 shall perform his or her examination in accordance with
12 generally accepted auditing standards and regulations
13 prescribed by the State Board, and submit his or her report
14 thereon in accordance with generally accepted accounting
15 principles. The examination and report shall include a
16 verification of student enrollments and any other bases upon
17 which claims are filed with the State Board. The audit report
18 shall include a statement of the scope and findings of the
19 audit and a professional opinion signed by the auditor. If a
20 professional opinion is denied by the auditor he or she shall
21 set forth the reasons for that denial. The board shall not
22 limit the scope of the examination to the extent that the
23 effect of such limitation will result in the qualification of
24 the auditor's professional opinion. The procedures for payment
25 for the expenses of the audit shall be in accordance with

1 Section 9 of the Governmental Account Audit Act. Copies of the
2 audit report shall be filed with the State Board in accordance
3 with regulations prescribed by the State Board.

4 (b) For fiscal years beginning after December 31, 2027,
5 notwithstanding any other provision of law to the contrary,
6 the operations and fiscal activities of the Board shall be
7 subject to the Government Reporting Enhancement and
8 Transparency Act.

9 (Source: P.A. 99-655, eff. 7-28-16; 100-884, eff. 1-1-19.)

10 (110 ILCS 805/3-22.2) (from Ch. 122, par. 103-22.2)

11 Sec. 3-22.2. For fiscal years ending before January 1,
12 2028, the board shall ~~to~~ publish annually a financial
13 statement in accordance with rules and regulations issued by
14 the State Board. Such statement shall be published at least
15 once in a newspaper of general circulation in the community
16 college district.

17 (Source: P.A. 79-304.)

18 (110 ILCS 805/7-24) (from Ch. 122, par. 107-24)

19 Sec. 7-24. Government Reporting Enhancement and
20 Transparency Act.

21 (a) For fiscal years ending before January 1, 2028, the
22 ~~The~~ board shall yearly, and may as often as necessary, appoint
23 certified public accountants to examine the business methods
24 and audit the accounts of the board, and to submit a report of

1 that examination and audit, together with any of their
2 recommendations as to changes in business methods of the board
3 or any of its departments, officers or employees. That report
4 shall be made to the mayor, the city council, and the board and
5 be filed in the records of the board. The board shall prepare,
6 publish and transmit to the mayor and the city council an
7 annual report including in detail all receipts and
8 expenditures, specifying the source of the receipts and the
9 objects of the expenditures.

10 (b) For fiscal years beginning after December 31, 2027,
11 notwithstanding any other provision of law to the contrary,
12 the operations and fiscal activities of the Board shall be
13 subject to the Government Reporting Enhancement and
14 Transparency Act.

15 (Source: P.A. 83-343.)

16 Section 900-365. The Housing Authorities Act is amended by
17 changing Section 8.10 as follows:

18 (310 ILCS 10/8.10) (from Ch. 67 1/2, par. 8.10)

19 Sec. 8.10. Government Reporting Enhancement and
20 Transparency Act.

21 (a) For fiscal years ending before January 1, 2028, as ~~As~~ a
22 part of its annual report, every Housing Authority shall
23 present statements setting forth for each project of the
24 Housing Authority a balance sheet, a classified statement of

1 revenues and expenditures and of receipts and disbursements
2 and a surplus statement, and also a consolidated balance sheet
3 and consolidated classified statements of revenues and
4 expenditures, and of receipts and disbursements and a surplus
5 statement reflecting the financial status and condition of the
6 Housing Authority as a whole as of the close of the immediately
7 preceding fiscal year. All statements shall be made separately
8 for bond interest and retirement, capital and operating
9 accounts. The report for the Housing Authority in any
10 municipality containing over 500,000 inhabitants shall also
11 include a separate statement setting out the total amount of
12 rent received for, and the amount of money expended on, each
13 housing project as that term is defined in Section 17 (g) of
14 this Act under the jurisdiction of the Housing Authority and
15 shall also include a complete schedule of salaries in effect
16 on the date of the report and to whom such salaries are paid.
17 The report for Housing Authorities other than those in
18 municipalities containing over 500,000 inhabitants shall
19 include a separate statement setting out in detail the exact
20 amount of rent received for, and the amount of money expended
21 on, each housing project as that term is defined in Section 17
22 (g) of this Act under the jurisdiction of the Housing
23 Authority and shall also include a complete schedule of the
24 salaries in effect on the date of the report and to whom
25 salaries are being paid. All statements shall be made
26 separately for bond interest and retirement, capital and

1 operating accounts. The annual report of every Housing
2 Authority shall also include the amount or amounts of service
3 charge or charges paid or proffered to the County Collector or
4 to the appropriate officer or officers, of any municipal
5 corporation in lieu of normal real estate taxes, identified to
6 show the year or years and project or projects for which
7 payment was made or proffered. The requirements of this
8 Section can be fulfilled by the filing of an annual certified
9 audit conducted in accordance with federal Housing and Urban
10 Development requirements with the presiding officers and
11 legislative authorities of the city, village, incorporated
12 town or county.

13 (b) For fiscal years ending before January 1, 2028, in ~~in~~
14 addition to all other information required herein, the Housing
15 Authority in any municipality or county containing over
16 500,000 inhabitants shall prepare and maintain a summary
17 tabulation for each project for the period covered by the
18 annual report showing the number of and size of individual
19 housing accommodations; the number of units occupied by
20 families in the various income groups; the total number of
21 persons; the age group of the head of the household of
22 move-ins; the number of persons comprising the household; the
23 rent schedules for determining contract rents; and the number
24 of workers per family moving in; the year of admission of
25 families to public housing; the number of move-ins with the
26 size of family; income groups of families moving in; size of

1 unit occupied by families moving in or out; and information as
2 to family composition; and information as to number of
3 families receiving public assistance or social security
4 benefits. All information shall be a matter of public record
5 and shall be made available by the Housing Authority, on
6 request, at any reasonable time without fee or reward.

7 (c) For fiscal years beginning after December 31, 2027,
8 notwithstanding any other provision of law to the contrary,
9 the operations and fiscal activities of the Housing Authority
10 shall be subject to the Government Reporting Enhancement and
11 Transparency Act.

12 (Source: P.A. 87-200.)

13 Section 900-370. The Illinois Highway Code is amended by
14 adding Section 6-145 as follows:

15 (605 ILCS 5/6-145 new)

16 Sec. 6-145. Government Reporting Enhancement and
17 Transparency Act.

18 (a) For fiscal years beginning after December 31, 2027,
19 notwithstanding any other provision of law to the contrary,
20 the operations and fiscal activities of each township and road
21 district comprised of a single township shall be combined and
22 shall be subject to the Government Reporting Enhancement and
23 Transparency Act.

24 (b) For fiscal years beginning after December 31, 2027,

1 notwithstanding any other provision of law to the contrary,
2 the operations and fiscal activities of each road district
3 other than a road district comprised of a single township
4 shall be subject to the Government Reporting Enhancement and
5 Transparency Act.

6 Section 900-375. The Clerks of Courts Act is amended by
7 changing Section 27.8 as follows:

8 (705 ILCS 105/27.8)

9 Sec. 27.8. Annual audit.

10 (a) Beginning with fiscal years ending in 1999 and until
11 the fiscal year beginning before January 1, 2028 ~~all fiscal~~
12 ~~years thereafter~~, in addition to any other audits required by
13 law, the county board of each county shall cause an audit of
14 the office of the circuit clerk to be made annually at the
15 close of the county's fiscal year by a licensed public
16 accountant. The county auditor and his or her staff may assist
17 with the audit. The audit shall consist of a letter report that
18 expresses an opinion on the financial statements of the
19 circuit clerk, a letter report that expresses an opinion on
20 internal controls of the circuit clerk, a letter report on the
21 circuit clerk's compliance with applicable statutes, rules,
22 and procedures relating to assessment, collection, and
23 distribution of funds, including the timeliness of those
24 actions, any documentation or statements necessary to support

1 the findings and opinions of the auditors, and any
2 supplemental schedules or other documents required by the
3 audit guidelines. A listing of applicable legal requirements
4 shall be compiled by the Administrative Office of the Illinois
5 Courts and made available to auditors for their compliance
6 testing.

7 The county board may include additional requirements in
8 the audit.

9 (b) The audits shall be completed in accordance with
10 generally accepted government auditing standards and generally
11 accepted auditing standards. The audit shall be completed
12 within 6 months after the end of the fiscal year. The county
13 board may grant an extension of up to 6 months for the
14 completion of the audit.

15 (c) The expenses of conducting and filing the audit shall
16 be paid by the county from the circuit clerk's appropriations,
17 and the county board shall make provisions for the payment
18 unless another person or entity agrees, in writing, to pay the
19 expenses.

20 (d) The audit shall be filed with the Administrative
21 Office of the Illinois Courts, the State Comptroller, the
22 circuit clerk, and the county board within one month after the
23 completion of the audit.

24 (e) The Administrative Office of the Illinois Courts shall
25 disseminate auditing guidelines to the county boards and the
26 circuit clerks. The Auditor General's Office shall update,

1 with the assistance of the Administrative Office of the
2 Illinois Courts, the auditing guidelines as necessary from
3 time to time. Revised guidelines shall be available to the
4 Administrative Office of the Illinois Courts for dissemination
5 to the county boards and the circuit clerks.

6 (f) The auditing requirements of this Section may be
7 included in the audit required by Section 6-31003 of the
8 Counties Code.

9 (g) This Section is intended to require a comprehensive
10 audit of the circuit clerks and to eliminate duplicative
11 audits of the circuit clerk. The audit performed under this
12 Section shall be available, upon request, to the public.

13 (Source: P.A. 90-350, eff. 1-1-98; 90-655, eff. 7-30-98.)

14

ARTICLE 999

15 Section 999-99. Effective date. This Act takes effect upon
16 becoming law."